REPORTS

OF THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY PROPER AND ADEN,

FOR THE

FINANCIAL YEAR 1907-1908.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH OF THE

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1909.

B. B. R. A. Society. No.

Not to be kept more than seven days.

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

In England.

E. A. Arnold, 41 & 43, Maddox Street, Bond Street, W., London.
Constable & Co., 10, Orange Street, Leicester Square, W. C., London.
Grindlay & Co., 54, Parliament Street, S. W., London.
Henry S. King & Co., 65, Cornhill, E. C., London.
P. S. King & Son, 2 & 4, Great Smith Street, Westminster, S. W., London.
Kegan Paul, Trench, Trübner & Co., 43, Gerrard Street, Soho, W., London.
B. Quaritch, 11, Grafton Street, New Bond Street, W., London.
T. Fisher Unwin, 1, Adelphi Terrace, London, W. C.
W. Thacker & Co., 2, Creed Lane, London, E. C.
Luzac & Co., 46, Great Russel Street, London, W. C.
B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Deighton Bell & Co., Cambridge.

On the Continent.

Friedlander & Sohn, 11, Carlstrasse, Berlin.
Rudolf Haupt, 1, Dorrienstrasse, Leipzig (Germany).
Otto Harrassowitz, Leipzig.
Karl W. Hiersemann, Leipzig.
Ernest Leroux, 28, Rué Bonaparte, Paris.
Martinus Nijhoff, The Hague.

In India.

Higginbotham & Co., Madras.
V. Kalyanarama Iyer & Co., Madras.
P. R. Rama Iyar & Co., Madras.
Thacker, Spink & Co., Calcutta.
W. Newman & Co., Calcutta.
S. K. Lahiri & Co., Calcutta.
R. Cambray & Co., Calcutta.
Thacker & Co. (Ld.), Bombay.
A. J. Combridge & Co., Bombay.
Superintendent, Government Central Press, Bombay.
D. B. Taraporevala, Sons & Co., Bombay.
Sunder Pandurang, Bookseller, etc., Bombay.
Gopal Narayen & Co., Booksellers, etc., Bombay.
N. B. Mathur, N. K. H. Press, Allahabad.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY PROPER AND ADEN,

FOR THE

FINANCIAL YEAR 1907-1908.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

7/7

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1909

No. 5859 of 1908.

From

The Honourable Mr. A. C. LOGAN, I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári;

To

The CHIEF SECRETARY to GOVERNMENT,
Revenue Department.

Poona, 26th September 1908.

Sir,

INTRODUCTION.

I have the honour to submit my report on the administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1907-08. The report deals with A'bkári and with opium so far as the latter is an item of excise revenue in the Presidency proper, the imperial opium revenue being dealt with separately.

Personnel of the Department.

2. Mr. W. H. Lucas was in charge of the Department from the 1st April to the 3rd May 1907, Mr. W. T. Morison held it from the 4th May to the 27th July 1907, Mr. A. M. T. Jackson held it in addition to other duties from the 28th July to the 22nd November 1907 and I held it for the rest of the year.

Chapter I.—Sources of Revenue.

Sources of Revenue.

3. The principal sources of the excise revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which includes toddy but excludes liquors made in the country but excised at tariff rates;

(*b*) the sale of foreign imported liquor, and the manufacture and sale of malt liquors, and of certain descriptions of liquor made in the country but excised at the rates leviable under the Indian Tariff Act on liquors imported from foreign countries;

(*c*) the manufacture and sale of hemp drugs;

(*d*) the sale of opium and its preparations for home consumption.

Chapter II.—Systems of Administration.

Corrections to be made in the Government of India Excise Memoranda shown in appendices.

4. The usual short notes showing the corrections and alterations to be made in the Chapters of the Government of India memoranda on "Intoxicating liquors," "Hemp Drugs" and "Opium" relating to this Presidency are attached as Appendices A, B and C.

Changes in the year.

5. The year 1907-08 was distinguished by the re-organisation of the Department and by the inauguration of extensive changes of system following from the Excise Committee's Report and the orders of the Government of India on it. The re-organisation recommended to Government in the Honourable Mr. Jenkins's letter No. 4779, dated the 8th August 1905, and sanctioned by the Secretary of State in his Despatch No. 12-Rev., dated the 25th January 1907, was brought into operation from the 1st October 1907. As a consequence of that measure the department has now seven full-time Assistant Collectors (besides the Assistant Collectors of Salt who perform Excise functions on the coast), 157 Inspectors on pay varying from Rs. 100 to Rs. 300; 136 Sub-Inspectors on pay varying from Rs. 30 to Rs. 75, and a menial establishment of 1,362; besides clerks and certain special and temporary establishments at Uran and elsewhere. In the Assistant Collector of Excise, the Collector has an expert adviser and the excise staff a head who should considerably raise the exsisting standard of efficiency and integrity. With regard to Inspectors and Sub-Inspectors the aim has been rather to improve the status than increase the numbers, and while a

large number of the old hands on Rs. 12 to Rs. 25 were discharged as unfit for retention even at the bottom of the new service, some 44 entirely new men were brought in to fill new places, mostly on high pay in the Inspectors' grade.

The peon establishment, which had hitherto been maintained chiefly by the deputation of constables from the Police, is now a purely departmental force recruited by the Assistant Collectors and possessing a uniform of its own. (G. R. No. 5386, dated 29th May 1908.)

It is not to be supposed that the re-organisation has yet shown any remarkable results: the new inspectors are still learning their work, and means remain to be devised for the proper recruitment, drill and discipline of the peons. I have also instituted a more systematic method for the selection of candidates for the excutive and clerical staffs, and have introduced a vernacular test for the same officers, in consequence of their liability to transfer to any part of the Presidency. The results of the various measures may be expected to appear in a year or two.

Simultaneously with the measures for re-organising the establishment there appeared a series of orders of the Government of India on the report of the Excise Committee of 1905-06 which involved a minute examination of almost every detail of A'bkári administration and as the consequence of these orders extensive revisions of system and of the numerous license forms in use were worked out within the year; but since these changes did not come into operation till the commencement of the current financial year their enumeration is deferred till the next Administration Report. I now pass to such changes as came into operation within 1907-08.

The bonded warehouse for gánja at Belapur in Ahmednagar was closed from the 1st April 1907 and the following changes were made in rates of duty etc., during the year:—

(1) The rates of still-head duty on country spirit per gallon were raised by the amounts shown below (with a corresponding increase in the maximum selling prices) in the following areas:—

	25° U. P. Annas.	60° U. P. Annas.
Ahmedabad District.		
Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village.	4	2
Rest of the district exclusive of the Deesa Cantonment ...	4	1
Surat District.		
Surat City and Olpád and Chorási villages within 5 miles from the City walls; Chorási and Olpád Tálukas beyond 5 miles from City walls; Jalálpor Táluka and Bulsár Táluka West.	4	2
Párdi Táluka, Bulsár Táluka (East) and Mándvi Táluka (East).	4	3
Tha'na District.		
Mhowra Spirit.		
Towns of Thána, Bándra and Coorla of Sálsette Táluka ...	10	5
Town of Bassein	8	4
Kalyán Táluka and rest of Sálsette Táluka	2	1
Dáhánu and Umbergaon Tálukas	4	2
Toddy Spirit.		
Towns of Thána, Bándra and Coorla of Sálsette Táluka ...	10	5
Town of Bassein	8	4
Rest of Sálsette Táluka	2	1
Kola'pa District.		
Panvel and Alibág Tálukas	2	1
Towns of Panvel and Alibág	6	3
District of Sholápur (except City and 10 miles round) ...	2	0

	25° U.P. Annas.	(40° U.P.) Annas.
District of Dhárwár (except Hubli and 10 miles round) ...	2	2
		60° U.P.
Navápur Petha in West Khándesh	4	2
Tálukas of Sháháda, Taloda, Pimpalner and Nandurbár and the Mewas Estates below ghâts in West Khándesh.	8	4
(1) Tálukas of Jalgaon, Bhusával, Chopda, Chálisgaon, Amalner, Erandol, Jámner, Páchora, Ráver and Yával of the East Khándesh District and the tálukas of Dhulia, Sindkheda and Shirpur of the West Khándesh District.	8	4
(2) Towns of Dhulia, Jalgaon, Bhusával ...	12	6
NA'SIK DISTRICT.		
Málegaon Táluka	6	3
Násik City	8	4

In Peint the duty was lowered by one rupee per gallon of 25° U. P. and by eight annas per gallon of 60° U. P.

(2) The tree-tax on trees tapped for toddy by the Kaliparaj in the Párdi, Chikhli and Bulsár Tálukas of Surat was raised from ten annas to one rupee.

(3) The duty on ale, beer, porter, cider and other fermented liquors manufactured in the Presidency was raised from one to two annas per imperial gallon from the 3rd January 1908 to correspond with a similar increase of import duty.

(4) The duty on charas was raised from Rs. 6 to Rs. 8 per seer from the 1st April 1907.

(5) The price per pound for opium issued from Government Depôts was lowered from the 13th May 1907 as under :—

	From Rs. a.	To Rs. a.
Aden, Rájkot, Pálanpur, Sádra, Baroda Cantonment, Sind, Ahmedabad, Kaira, Panch Mahâls, Broach, Surat and Bombay City	13 8	12 8
Rest of the Presidency	12 0	11 0

6. The map appended shows the distribution of the various systems of administration of country spirit both in British districts and in Native States of which the Abkári revenues have been leased to Government or are managed under agreements or arrangements made with the Chiefs.

CHAPTER III.—COUNTRY SPIRIT.

7. Most of the country spirit consumed in the Presidency is made from the dried flowers of the mhowra tree (Bassia latifolia), which is common in some districts and Native States in Gujarát, in the western portions of Khándesh and Násik, in the inland tálukas of Thána, and in two tálukas of the Kolába District. Large quantities of mhowra flowers are also imported from the Central Provinces. Use of different descriptions how distributed.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassien of Thána both mhowra spirit and toddy spirit are sold. Throughout the Ratnágiri District and in the coast tálukas of Kánara toddy spirit is principally sold, and the sale of mhowra spirit is permitted only at such shops as the Collector may specify.

8. The total receipts from still-head duty in the Presidency proper amounted to Rs. 97,74,630, as compared with Rs. 88,54,329 in the previous year, an increase of Rs. 9,20,301. The increase occurs in every district of the Presidency except Kánara (above ghâts) where there was a slight decrease. Amongst districts worked under the "District Monopoly system" Thána (Rs. 1,41,953), Kolába (Rs. 52,095), Dhárwár (Rs. 44,176), Ahmedabad (Rs. 38,261), Broach (Rs. 29,858), Kaira (Rs. 28,759) and Panch Mahâls Receipts from Still-head duty.

(Rs. 28,172) and amongst those under the contract supply system Khándesh (East and West) and Násik and Poona (Rs. 1,64,534, Rs. 79,479 and Rs. 69,726 respectively) show the most notable increases. The City of Bombay also shares a marked increase of Rs. 1,34,000. The causes of increase are explained in a later paragraph.

Working of the District Monopoly System.

9. The country spirit farms of Ahmedabad, Kaira, the Panch Maháls, the Sankeda Mewas, Broach, Surat, Thána, Kolába, Ratnágiri, Kánara, Dhárwár, Bijápur and Sholápur, which expired on the 31st March 1907, were continued to the same contractors for the year under report, the minimum guaranteed revenue in the case of the following farms being however increased by the amounts shown against each, *viz.*, Ahmedabad (Rs. 10,000), Panch Maháls (Rs. 5,000), the Sankeda Mewas (Rs. 5,000), Broach (Rs. 40,000), Surat (Rs. 25,000), Sholápur (Rs. 25,000). In the case of the rest of the farms the minimum guarantees remained unalterd. No deficiencies in the guarantees had to be made good by the farmers. The payments of still-head duty exceeded the guarantees by amounts ranging from Rs. 4,149 in the Kánara (below ghâts) farm to Rs. 1,78,482 in the Sálsette, Bassein and Máhim Tálukas of Thána. There was no change in the sources of supply to these farms.

Working of the Contract Supply System.

10. The arrangements for the supply and sale of country spirit in the Sátára, Poona and Ahmednagar Districts under the contract supply system in the year were the same as in the previous year. In the districts of West Khándesh, East Khándesh and Násik the supply contract was given to Messrs. Dubash for a period of two years commencing from 1st April 1907. To Belgaum, however, rum was supplied during the year by Mr. K. A. Ghaswalla from his private distillery at Mundhwa (Poona) up to June when his license for the manufacture of liquor was cancelled on his failure to proceed with the contract. The contract was then given to Messrs. Dubash who supplied mhowra liquor from the Mundhwa Central Distillery up to the end of the year. The rates accepted by Government for the supply of spirit to the seven districts in the year under report are shown below :—

Districts.	When delivered at the	25° U. P. per gallon.	60° U. P. per gallon.	Remarks.
		Rs. a. p.	Rs. a. p.	
Belgaum ...	Belgaum bonded warehouse.	0 10 6	...	Local distillery not worked. Supplied from Poona.
Sátára ...	Sátára distillery ...	0 9 9	0 5 0	
Poona ...	Mundhwa distillery ...	0 10 0	...	
Ahmednagar ...	Ahmednagar bonded warehouse.	0 10 0	...	No distillery. Supplied from Poona.
Násik ...	Násik bonded warehouse.			Distillery closed. Supplied from Dhulia.
	Málegaon bonded warehouse.			
West Khándesh ...	Dhulia distillery, Nandurbar bonded warehouse.	0 9 6	0 4 9	One price at distillery and warehouse.
East Khándesh ...	Dhulia distillery, Jalgaon bonded warehouse.			No distillery. Supplied from Dhulia.

The right of retail vend of country spirit in shops was sold by auction in the districts of Belgaum, Sátára, Poona, and Ahmednagar for the year ending 31st March 1908 while in Násik and West and East Khándesh the shops were let for the same period to approved persons who by tender guaranteed the highest revenue from still-head duty.

In the auction districts the revenue from license fees amounted to Rs. 59,584 (Belgaum), Rs. 36,961 (Sátára), Rs. 1,73,169 (Poona) and Rs. 49,033 (Ahmednagar) respectively against Rs. 80,008, Rs. 30,599, Rs. 1,70,717 and Rs. 49,924 respectively in the previous year. These figures represent the actual realiza-

tions including arrears as shown in Imperial Form No. 1 and not the amounts bid for the year by the various licensees, the bids were :—

	1907-08.	1906-07.
	Rs.	Rs.
Belgaum	55,596	69,838
Sátára	38,397	30,580
Poona	1,70,160	1,42,386
Ahmednagar	47,366	42,201

The subjoined table shows the various charges on country spirit paid by retail vendors, the fixed maximum prices and the difference between the two items per gallon of 25° U. P. Shop expenses, that is, charges not definitely ascertainable, such as cost of transport, servants' wages, interest on capital involved, lighting and the like, are not included :—

Districts.	Amount of yearly license fees (1907-08).	Gallons 25° U. P. sold in 1907-08.	Incidence of license fee per gallon.	Cost of liquor at distillery per gallon.	Still-head duty per gallon.	Total cost per gallon.	Maximum-selling price per gallon.	Difference between columns 7 and 8 (loss).
1	2	3	4	5	6	7	8	9
	Rs.	Gallons	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
Belgaum	55,596	66,966	0 13 3	0 10 6	3 14 0	5 5 9	5 4 0	0 1 9
Sátára	38 397	44,591	0 13 9	0 9 9	3 10 0	5 1 6	5 0 0	0 1 6
Poona	1,70.160	191,592	0 14 2	0 10 0	3 15 7	5 7 9	5 4 0	0 3 9
Ahmednagar	47,366	37,950	1 4 0	0 10 0	3 10 0	5 8 0	5 0 0	0 8 0

It will be seen that the incidence of the main charges per gallon of 25° U. P. exceeded the maximum selling price in all the four districts, in other words there was a clear loss per gallon ranging from 1 anna 9 pies in Belgaum to 8 annas in Ahmednagar. Assuming 2½ annas per gallon as the average of shop expenses (though it will be higher in remote shops with small sales) the loss per gallon amounts to 4 annas 3 pies in Belgaum, 4 annas in Sátára, 6 annas 3 pies in Poona and 10 annas 6 pies in Ahmednagar. It may also be noted that the incidence of taxation (duty and fees) per proof gallon was Rs. 6-4-4 in Belgaum, Rs. 5-15-8 in Sátára, Rs. 6-7-8 in Poona and Rs. 6-8-0 in Ahmednagar compared with the tariff rate of Rs. 7 per gallon. The minimum guarantees on the separate shops in Násik, in West Khándesh and in East Khándesh amounted in the year under report to Rs. 3,17,153, Rs. 5,04,168 and Rs. 7,63,971 as compared with Rs. 2,52,120 and Rs. 9,33,820 (West and East Khándesh together) respectively in the previous year. The actual receipts from still-head duty and the amounts paid during the year to make up the minimum guarantees are as follows :—

	Still-head duty receipts.	Deficiency payments.	Total receipts.
	Rs.	Rs.	Rs.
Násik	3,89,132	...	3,89,132
West Khándesh	5,42,859	9,130	5,51,989
East Khándesh	7,82,424	10,978	7,93,402

11. The revenue from license fees for sale of country spirits realized in the City of Bombay amounted in the year to Rs. 7,26,687 as compared with Rs. 6,29,404 in 1906-07. The increase of Rs. 97,283 was due to the fact that a large portion of the license fees due for 1908-09 was paid in advance in the year under report. License fees for sale of country spirit in Bombay.

12. The revenue from the out-still or lump farming system (realized only in the Deesa Cantonment and in the Akrani tract of West Khándesh) and from other miscellaneous items amounted to Rs. 11,360 (Deesa Rs. 1,860, Akrani Rs. 9,500) and Rs. 7,549 respectively as against Rs. 10,528 (Deesa Rs. 2,461, Akrani Rs. 8,067) and Rs. 5,170 in the previous year. The decrease in Deesa was due to want of competition at the auction. The increase Revenue from out-still farming system and other miscellaneous country spirit receipts.

in the Akrani tract was due to competition and the payment of the whole bid during the year under report.

Outturn of toddy spirit in Bombay, Ratnágiri and Kánara.

13. Toddy spirit was manufactured, as in the previous year, only in Bombay, Ratnágiri and Kánara (coast) and the outturn in these districts exceeded that of the previous year by 11,436 gallons, 11,099 gallons and 4,645 gallons respectively. The fluctuations in the manufacture of this spirit in any year result partly from the quantity of spirit in stock at the distilleries at the close of the preceding year and partly from the demand for toddy spirit during the year. The increase in manufacture in Bombay, Ratnágiri and Kánara may be attributed to the latter cause. The toddy for distillation was drawn wholly from cocoanut and brab trees. In Bombay 6 gallons, in Ratnágiri 7·01 gallons and in Kánara 6·1 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. against 5·7 gallons, 7·08 gallons and 6·1 gallons respectively in the previous year. The nine distilleries in the Ratnágiri District were worked during the year by the country spirit farmers themselves. Of the three distilleries in Kánara two were worked by the farmer.

Working of the mhowrá flowers section.

14. The special provisions of the Bombay A'bkári Act relating to mhowra flowers were in force during the year under report in the Thána, Kolába and Broach Districts, the Párdi, Bulsár and Chikli tálukas of the Surat District, and in the Násik District, exclusive of Peint táluka, and the marginally noted villages in the Kalwan táluka, the latter villages being exempted from the operation of the mhowra flowers restrictions by Government Notification No. 9,014, dated the 9th September 1907. The period of the mhowra vacation during which no license, permit or pass is necessary for the collection, etc., of flowers, which in 1906 was permanently extended to the 15th May of each year was maintained in the areas to which the restrictions applied. The number of prosecutions under Section 18 A in the Thána District rose from 15 in the previous year to 19 in the year under report. In the Kolába District as in the previous year there were no such prosecutions. In Broach there were 13 cases against 4 in the previous year, and in Surat 16 cases against 10, and all these cases (illegal possession and importation) resulted in conviction. The increases are explained in past by a greater tendency among the lower classes of the population to resort to illicit liquor owing to hard times. In the Násik District there were four cases. The Collector reports that there has been a notable fall from 59 to 38 in the number of cases of illicit distillation, and that this is due in some degree to the organised collection and removal of the flowers by the distilling contractors of Khándesh and Násik.

1. Raghatvihar.
2. Gondune.
3. Chinchale.
4. Pimpalconde.
5. Guhijambhoolpada.
6. Karanjul.
7. Songir.

Number of Country spirit shops.

15. The number of shops licensed for the sale of country spirits in the several districts of the Presidency at the beginning of the year under report was 2,512 against 2,514 in the previous year. One additional shop each had been opened in the districts of the Panch Maháls, Sholapur, Násik and East Khándesh, while three had been closed in Násik and one each in Surat, Kánara (above-ghát) and Belgaum. At the end of the year 59 more shops were closed in various districts as reported in this office No. 5328, dated the 1st instant.

Issues of liquor from distilleries and consumption in British districts.

16. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the Native States of which the A'bkári management has been made over to Government; and in Appendix D further information is given regarding country spirit in the past year, contrasted with figures for the preceeding five years. The total sales of country spirit were greater by 61,328 proof gallons than those of 1906-07 and by 408,092 proof gallons than the average sales for the preceding five years. The districts showing noticeable increases in the year under report as compared with the previous year are Bombay (32,775 gallons), Thána (25,359), Násik (17,436), Panch Maháls (13,069), Ratnágiri (11,889), Poona (11,804), Broach (10,965), Dhárwár (10,615) and Ahmedabad (10,133). The districts showing noticeable decreases are Khándesh (West and East) (91,862 gallons) and Surat (14,013). During the year under report the rate of consumption calculated on the sales of country spirit per head of population according to the census of 1901 was 8·1 drams of proof spirit compared with 6·9 drams, the average of the previous five years. The

rate was as usual highest in Bombay where it amounted to 35·4 drams contrasted with the average of 33·6 drams for the preceeding five years. It was lowest in Bijápur being 0·9 dram compared with 0·8 dram, the average of the previous five years.

The consumption in drams for the various districts was as follows :—

		1907-08.	1906-07.
Surat	...	22·2	23·2
Kaira	...	1·1	0·8
Panch Maháls	...	13·0	10·6
Broach	...	11·7	9·9
Thána	...	21·7	20·2
East Khándesh	...	9 3	16·1
West Khándesh	...	20·5	
Násik	...	6·6	5·6
Ahmdenagar	...	1·6	1·5
Poona	...	6·8	6·3
Sholápur	...	1·9	2·0
Sátára	...	1·2	1·03
Kolába	...	10·1	9·6
Ratnágiri	...	4·2	3·7
Belgaum	...	2·0	2·0
Dhárwár	...	2·9	2·5
Bijápur	...	0.9	0·9
Kánara Below Ghát		4·05	3·7
Kánara Above Ghát		5·5	4·7

Fluctuations in revenue and consumption.

17. The distribution of the increase in realizations and consumption is summarised below. The Gujárát districts, both North and South (except Surat), show a rise in gross receipts as well as in consumption. This is attributed in Ahmedabad to numerous weddings consequent on the approach of a Sinhvast year, and to growth of the mill population; and in the Panch Maháls, Kaira and Broach to the former cause alone. In Surat the decrease in consumption was due to the rise in still-head duty. The drinking classes could not afford (it is said) to spend more money on liquor owing to bad agricultural prospects. Thána shows a rise both in receipts and consumption owing to the plethora of marriages. The most noticeable increases there were in Sálsette and Kalyán. In Kolába the rise in sales was accompanied by a marked increase in revenue, due to the enhancement in the duty combined with a flourishing agricultural and marriage season. There was a fall in sales in the Alibág Táluka, due as in the previous year, to the temperance movement. Bombay shows a marked increase, both in receipts and consumption, due to the high wages earned by the working classes as well as to the marriages. Many marriages and general prosperity were the explanation from most districts where there is an increase; but as regards Kánara it is added that there was a large influx of labourers from Goa for public works. In Belgaum there was a slight decrease in consumption accompanied by a fall in revenue which may have been due to the temperance movement. In Sholápur the receipts rose in spite of a slight fall in consumption. This fall occurred in Sholápur City and 10 miles round, in consequence of people leaving the city and of increased consumption of toddy. The rate of still-head duty was the same for Sholápur City and vicinity as in 1906-07, but for the rest of the district it was increased by 2 annas which however had no appreciable effect on the consumption there. Sátára, Násik, Ahmednager and Poona show an increase both in receipts and in consumption, due to the general causes already mentioned; but as regards Ahmednagar it is added that much labour was employed upon the construction of new barracks near the Cantonment shops, and as regards Poona that the licensees force their servants to push sales by every possible means. In Násik there was an enhancement of duty which does not seem to have affected consumption. West and East Khándesh show a rise in gross receipts, notwithstanding a marked fall in consumption apparently due to the increased retail prices consequent on the enhancement of the still-head duty. In the case of East Khándesh and the districts of Ahmedabad, Kaira, Panch Maháls, Broach, Surat, Dhárwár, Kánara (above-ghát), Bijápur, Sholápur and Násik the increase in gross receipts is partly due to advance payments made in 1907-08 on account of license fees for the current year, in which auctions have been introduced in lieu of the minimum guarantee system.

CHAPTER IV—TODDY.

Revenue from toddy.

18. The revenue from toddy amounted to Rs. 18,28,461 against Rs. 17,22,233 in the previous year, an increase of Rs. 1,06,228. The principal items of this revenue are tree-tax and license fees for the sale of toddy.

Receipts from tree-tax.

19. The receipts from tree-tax are made up of the tax—

(*a*) on trees tapped for toddy used for distillation only ;

(*b*) on trees tapped both for sale of raw toddy and for distillation ; and

(*c*) on trees tapped for sale of raw toddy alone,

and amounted to Rs. 10,99,822 against Rs. 10,40,975 in the previous year. Of the total collections Rs.1,18,903 were realized under head (*a*) in the districts of Ratnágiri and Kánara (coast), Rs. 1,91,280 under head (*b*) in the City of Bombay and Rs. 7,89,639 under head (*c*) in all the districts of the Presidency except Bombay. The corresponding figures were Rs. 1,02,004 Rs. 1,83,661 and Rs. 7,55,310, respectively, in the previous year. Under (*a*) the receipts increased by Rs. 13,731 in Ratnágiri and Rs. 3,168 in Kánara, the natural results of a larger manufacture of toddy spirit in those districts. Under head (*b*) the receipts increased by Rs. 7,619 and this was also due to the manufacture of more toddy spirit. Under head (*c*) there was an increase of Rs. 34,329 which occurred chiefly in the districts of Surat (Rs. 16,153), Bijápur (Rs. 6,894) and Ratnágiri (Rs. 5,660). In Surat this is explained as due to a diversion in favour of toddy caused by the enhancement of duty on spirit, and in Bijápur it is ascribed to the fixing of a minimum number of trees to be tapped for each shop. There were on the other hand small decreases in the districts of Poona (Rs. 3,677), Belgaum (Rs. 3,127) and Thána (Rs. 2,180) due in Poona apparently to a fall in demand but in Belgaum and Thána to non-payment of tax within the year.

Revenue from license fees for sale of toddy.

20. The revenue from license fees for sale of toddy was Rs. 7,26,060 against Rs. 6,69,680 in the previous year, an increase of Rs. 56,380. The increase was chiefly in Sholápur (Rs. 17,775), Dhárwár (Rs. 15,716), Surat (Rs. 13,500), Belgaum (Rs. 13,144), Thána (Rs. 12,163), Bijápur (Rs. 3,936), and Kánara (Rs. 2,460) and was due apparently to keener competition, the further contributing causes in the case of the following three districts being that in Thána a number of new shops were opened and upset prices raised, in Bijápur arrears of past years were recovered during the year, and in Kánara the Siddápur toddy farm, which was not taken up in the previous year, was sold in the year under report. There was a decrease of Rs. 16,820 in Bombay due to outstandings.

Deficiency in the minimum guarantee for toddy farms and other miscellaneous receipts.

21. There was again a deficiency of Rs. 2,550 in the minimum revenue from tree-tax guaranteed by the farmer of the above-ghát tálukas of Kánara, which he made good. Other miscellaneous receipts under toddy amounted to Rs. 10,031 against Rs. 8,915 in the previous year.

Number of trees licensed to be tapped.

22. The total number of trees licensed to be tapped in the Presidency proper during 1907-08 and in the previous year are contrasted below :—

			Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay (*vidé* Appendix E).	1907-08	... ...	13,345	10,724	236,314	260,383
	1906-07	... ...	12,986	7,462	221,221	241,669
Trees tapped for sale of toddy as well as for distillation in Bombay only.	1907-08	... ...	13,426	716	3,853	17,995
	1906-07	... ...	12,237	791	4,394	17,422
Trees tapped for distillation only in Ratnágiri and Kánara. Ratnagiri ...	1907-08	...	11,555	...	...	11,555
	1906-07	...	10,325	...	...	10,325
Kánara ...	1907-08	...	2,545	...	...	2,545
	1906-07	...	2,195	...	...	2,195

Except in Ratnágiri and Kánara (coast) the toddy year for which tapping and sale licenses are granted is between the 1st August and the 31st July (Government Resolution No. 797, dated the 4th February 1903). The figures given above for the financial year 1907-08 are thus made up from four months of one toddy year and eight months of another, and when it is said that a certain amount of tax was raised on a certain number of trees, it must be understood that the account is made up by taking the last instalment of the toddy year 1906-07 on a certain number of trees and adding to it all instalments but the last of 1907-08 on a different number of trees. The number of trees given is that of the latter period, and it will be seen that it increased under every head during the year, the main increase (18,714) being in the number tapped for raw toddy.

Trees tapped in Sálsette in Thána District for supply of toddy to Bombay.

23. The number of date trees tapped during the year in Sálsette for the supply of toddy to the toddy shops in Bombay was 2,500 against 2,550 in the previous year. The tree-tax is the same for Sálsette and Bombay.

24. Appendix E gives information regarding toddy supplementary to that contained in the Imperial Forms. The figures are compiled as above described, and the preceding year's figures are shown for comparison.

Domestic consumption licenses, tree-foot booth licenses and shop licenses.

The licenses granted for tree-foot booths and shops increased by 95 and 60 respectively during 1907-08, but those for domestic consumption decreased by 584. The decrease was chiefly in the Surat and Thána Districts. In Surat the decrease occurred chiefly in Pardi and seems to be due to the raising of the tax on the Kaliparaj trees. In Thána instances of abuse of the concession came to notice and consequently licenses were issued with greater discrimination than before.

Consumption of toddy.

The total sales of toddy increased during the year under report by 371,815 gallons. The increase occurred chiefly in Bijápur (95,483 gallons), Thána (90,085), Belgaum (67,629), Surat (49,869), Sholápur (38,260), and Dhárwár (26,550), while the districts showing a decrease are Kánara below-ghâts (24,461 gallons) and Broach (16,717). The figures for sale cannot, however, be accepted as entirely accurate as they depend on the correctness of the licensees' accounts over which the Department has no check, and they do not include toddy drawn under domestic consumption licenses.

Fluctuations in revenue and consumption

25. The fluctuations in toddy revenue and consumption in 1907-08 were as follows. There was a large rise in sales in the districts of Bijápur, Thána, Belgaum, Surat, Sholápur and Dhárwár due no doubt to the activity of the marriage market; and in these and all other districts where there was an increase of sales there was also an increase of revenue. And even in Kánara and Broach where there was some decrease of consumption the receipts from tree-tax increased. This implies a better check on illicit tapping, for the rate of tree-tax was not raised anywhere except in the three tálukas of Surat mentioned in paragraph 5 where it was enhanced by six annas on trees tapped by the Kaliparaj.

Chapter V.—Foreign Liquors and Indian-manufactured Liquors excised at Tariff Rates.

Revenue from foreign liquors and Indian manufactured liquors excised at tariff rates.

26. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Customs tariff rates and (2) license fees for the sale of such liquors and of imported liquors. The revenue under the first head is derived from the following sources:—

(i) Malt liquor manufactured at the brewery at Dapuri near Poona,

(ii) Rum manufactured at the Shahajahanpur distillery in the United Provinces,

(iii) Spirits of wine manufactured at the distilleries at Uran in the Kolába District or imported from Baroda,

(iv) Perfumed and medicinal spirits manufactured at Navsári in the Baroda State and at Baroda, and

(v) Superior spiced spirit manufactured at the distillery at Surat.

The revenue under (i) increased from Rs. 13,363 to Rs. 15,190 owing partly to the enhancement of duty on such liquor from the 3rd January 1908.

The revenue under (ii) increased from Rs. 885 to Rs. 2,194 owing to a greater demand for the rum in the regimental canteens in Poona.

The revenue under (iii) decreased from Rs. 1,208 to Rs. 145, the whole of which was derived from duty on imports from Uran, from which there were no imports during the preceding year. The decrease under this head is due to the total absence of imports from Baroda. There were no receipts under (iv) because the manufacture of perfumed spirits has been permitted in Bombay at the Alembic Chemical Works, Parel, and imports from Baroda have ceased.

The revenue under (v) was Rs. 81 against Rs. 48 during the previous year.

The revenue from license fees for shops amounted to Rs. 1,29,797 against Rs. 1,96,903 in the previous year. The decrease of Rs. 67,106 is only apparent and is due to a large portion of the fees for the year having been recovered in advance in the previous year, whereas there were very few recoveries for 1908-09 in the year under report. The fees in the districts were assessed at Rs. 1½ per dozen bottles of spirits as in the previous year.

Imports and consumption of foreign liquors.

27. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper. Differences chiefly occur under imports of fermented liquors, and imports and sales of potable spirits as will be seen from the following comparison:—

	1907-08.	1906-07.	Differences.
	Gals.	Gals.	Gals.
	Fermented Liquors.		
Imports	1,596,616	1,770,864	174,248 (decrease).
	(*Spirits potable.*)		
Imports	281,640	254,502	27,138 (increase).
Sales	221,682	201,420	20,262 (do.).

The imports of fermented liquors decreased by 174,248 but they were equal to the average of the past decade. Potable spirits increased by 27,138 gallons, but fell short of the imports of 1905-06 by 29,530 gallons. The increases and decreases under the remaining three heads, wines, liqueurs and spirits of wine, are too small to call for remark. The statistics regarding sales dealt with in this paragraph are to be read subject to the remarks contained in paragraph 40 of the report for the year 1904-05.

Details regarding denatured spirit are shown in Appendix G. It will be seen that the imports from foreign countries increased from 45,127 gallons to 51,182 gallons. The increase of 6,055 gallons seems to indicate an opening for Indian manufacture of denatured spirit for industrial purposes. The number of licenses issued during the year under report for the sale of this spirit was 43 in the City of Bombay and 28 in the mofussil against practically the same figures respectively in the previous year. While no denatured spirit was produced in Bombay, 153 gallons of eau-de-cologne of the strength of 34° O. P. and above were manufactured at the Dádar distillery during the year under report from imported rectified spirit against 96 gallons in the preceding year.

Licenses for the sale of imported Liquors and country spirits excised at tariff rates.

28. The number of shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates and of hotel and refreshment room licenses was 391 against 395 in the previous year. The number of wholesale licenses decreased by 5. Four such licenses were withdrawn in Bombay and one each in Ahmedabad and Belgaum, while a new license was granted in Bombay City. A decrease of one in the number of retail licenses occurred at Násik. Hotel licenses increased by 2 in Poona, owing to the restoration of licenses withdrawn in the preceding year. Two additional refreshment room licenses were granted in the Thána District, and one in Broach

and one was withdrawn in Bombay, and two in Poona, these latter being in respect of dining cars running between Poona and Bangalore.

Chapter VI.—Intoxicating Drugs other than Opium (Hemp Drugs).

29. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial forms.

Cultivation and outturn.

30. The cultivation of hemp was as usual restricted to certain prescribed villages in the Ahmednagar and Sátára Districts. Owing to excessive stocks in hand the number of villages in which the plant was cultivated for gánja decreased from 34 to 21, and the area under cultivation from 723 to 360 acres. The outturn amounted to 2,183 maunds or 6 maunds per acre against 5,924 maunds or 8 maunds per acre in the previous year. The decline in outturn is ascribed to an unfavourable season in Ahmednagar.

The cultivation of hemp for bháng was permitted in three villages in the Ahmednagar District and the total area under cultivation was 5 acres, 15 gunthas. The quantity produced was 3 maunds 15 sers. There was no cultivation in Sátára.

Transactions at the warehouses.

31. The quantities lodged in the four warehouses during the year as compared with those in the previous year are as follows :—

	1907-08.		1906-07.	
	Mds.	Sers.	Mds.	Sers.
Gánja	2,922	18	7,287	7
Bháng	145	9	233	1
Charas	88	29	85	22

Imports.

The bháng and charas warehoused in 1907-08 were imported from the Punjáb with the exception of 3 maunds 15 sers of bháng produced in Ahmednagar. As in previous years no gánja was imported from places outside this Presidency.

Issues from warehouses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other provinces in India and to foreign countries by sea during the year and in the previous year were as shown below :—

	1907-08.			1906-07.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency	1,143 21	138 12	88 9	1,061 18	140 29	85 39
Exported to—						
Native States	209 14	14 27	0 18	169 15	13 18	0 20
Other Provinces	145 17	...	...	28 19	0 20	...
Foreign Countries	289 17	...	0 24	9 5	...	0 24

The excess in the exports of gánja under the second head chiefly went under bond to the Central Provinces where there was a partial failure of the crop. The stocks in foreign countries had evidently been depleted at the beginning of the year. In spite of the enhancement of the duty on charas from Rs. 6 to Rs. 8 per ser from the 1st April 1907, the consumption of that drug increased slightly during the year under report.

Revenue from intoxicating drugs.

32. The revenue from intoxicating drugs, which is derived from (1) a quantitative duty on the drugs issued from warehouses or imported from other provinces and from (2) license fees for the privilege of sale, amounted in the year to Rs. 3,64,590 and Rs. 1,68,998 respectively against Rs. 2,74,131 and Rs. 1,69,883 in the previous year. The most noticeable increases under license fees were in Surat (Rs. 7,312), Belgaum (Rs. 2,972) and Násik (Rs. 4,699), and are due to keen competition among bidders at the auctions. There were marked decreases in fees in Bombay (Rs. 2,252) and Poona (Rs. 4,811), which are attributed partly to the enhancement of duty on charas and partly to the small profits of the previous year. The increase in collections of duty was shared by

almost all districts but was largest in Bombay on account of the increased export abroad. The proportion of license fees to duty and the incidence of taxation per ser (Appendix H) show wide variations in different districts. This is natural with auctions and no regulation of selling price.

Shops licensed for the sale of intoxicating drugs.

33. The shops licensed for the sale of intoxicating drugs in the several districts numbered 593 against 587 in the previous year. Seventeen of these were for wholesale, and 576 for retail vend against 16 and 571 in the previous year. Two shops for retail sale in Thána, and 1 each in Kaira, Panch Maháls, Broach, Surat, Dhárwár and Násik, which had been closed for want of bidders in the previous year were re-opened during the year under report. Two shops were closed in East Khándesh and one in Ahmednagar.

Quantities of intoxicating drugs sold.

The quantity of intoxicating drugs reported as sold at the shops was 56,144 sers (43,562 sers gánja, 6,367 sers bháng and 6,215 sers charas, &c.) as against 51,796 sers (40,138 gánja, 5,925 bháng and 5,733 charas, &c.) in the previous year. (Imperial Form No. 4.)

Licenses for the sale of Cocaine.

34. The number of licenses granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bonâ fide* medical purposes was 336 against 291 in the previous year. (Imperial Form No. 3.)

Quantity of Cocaine imported and issued in the Presidency.

The quantity of cocaine imported during the year was 72 lbs. 5 drs. against 499 lbs 5½ ozs. in the previous year, a satisfactory result of the measures taken against the drug. The quantity consumed in the Presidency was 28 lbs. 11 ozs. against 30 lbs. 6 ozs. in the previous year.

Chapter VII.—Opium.

35. The excise opium revenue is derived chiefly from duty or pass-fee levied on opium imported from Málwa into the districts and Native States in this Presidency (but direct importation into districts is now stopped), and that levied on opium which is imported from Málwa into the Bombay opium warehouse for exportation by sea, but subsequently becomes diverted to home consumption on payment of the differential duty. The details of such imports and of the amount of duty levied thereon are given in Appendix J.

Imports from Málwa Duty paid.

Altogether 112½ chests were imported during the year direct from Málwa on payment of the full excise duty as compared with 97 chests in the previous year. All these chests were imported by the several Native States in Gujarát entitled to full or partial remission of duty. As in the previous year, the opium farmers of the selection districts were not permitted to obtain their supplies direct from Málwa owing to their previous importations of inferior opium, and the single shops have to buy from the Government depôts.

Duty-free imports.

The imports of duty-free opium into the Native States entitled to that privilege were 105½ chests against 81 chests in the previous year, an increase of 24½ chests. The increase was chiefly in Pálanpur and Rewa Kántha States.

Supplies from Bombay opium warehouse.

The number of chests issued from the Bombay opium warehouse for home consumption was 1,016½ against 972½ chests in the previous year. Out of this issue 404 chests were purchased by the opium farmers of the selection districts, 156½ chests by the several Native States in the Presidency and 456 chests by the Collector of Customs, Bombay, for supply to Government Depôts in the Presidency proper and Sind as compared with 365½, 139½ and 467½ chests purchased on these accounts in the previous year.

Total purchases and duty.

Thus the total purchases for home consumption throughout the Bombay Presidency during the year amounted to 1,234½ chests (including the 105½ chests imported free of duty by Native States) as against 1,150½ chests in the previous year, and the total amount of duty realised was Rs. 7,90,300 against Rs. 7,48,300 in the previous year, including the duty on opium supplied to Sind.

Government stock and purchase.

36. The stock in the Government Depôts at the beginning of the year was 22,047 lbs. valued at Rs. 2,46,632 (these figures which differ somewhat from those reported as the closing balance for 1906-07 in the last Administration Report are due to adjustments settled in consultation with the Accountant

General.) As stated in paragraph 35 above, 456 chests, equal to 62,067 lbs., were bought on behalf of Government, the price paid being Rs. 6,58,429 or an average of Rs. 10-9-9 per lb. as against Rs. 11-6-11 in the previous year. Forty-four pounds valued at Rs. 529 were purchased by officers other than the Collector of Customs, Bombay. The total stock of the year under report including the opening balance was therefore 84,158 lbs. of the aggregate value of Rs. 9,05,317. Out of this stock, 19,124 lbs. valued at Rs. 2,00,035 were issued to the depôts in Sind during the year. Thus the net stock including the opening balance of the Presidency proper was 65,034 lbs. of the value of Rs. 7,05,282.

Issue from Government depôts.

The issues from the Government depôts in the Presidency proper during the year were 45,218 lbs., of which 27,384 lbs. were supplied to British licensed retailers and 17,834 lbs. to Native States against 26,533 and 15,780 lbs. respectively supplied in the previous year. The realizations on opium issued from the depôts amounted to Rs. 5,41,134, of which Rs. 39,235 were adjusted by credit to "Sale-proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to whom the opium was supplied. Deducting from the realizations (1) the prime cost (Rs. 4,93,907) of the opium and (2) the value (Rs. 3,238) of 301 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 43,989) represents the gain on sales during the year under report as shewn in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure the net profit to Government was Rs. 35,813 against Rs. 32,459 in the previous year, an increase of Rs. 3,354. The increase was due to larger consumption owing to the marriage season and the lowering of the price.

	Rs.
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts	6,887
(2) Cost of the maintenance of the Government depôts at Sádra and Pálanpur	1,289
Total ...	8,176

Government stocks. Closing balance.

Deducting the issues and the loss by dryage from the opening balance and purchases there remained in stock in the Government depôts in the Presidency proper at the end of the year 19,516. lbs. valued at Rs. 2,08,411.

Retail transactions. British Districts. Quantities placed on sale.

37. Excluding stocks taken over at the beginning of the year by the in-coming from the out-going licensees which do not pass through the Government accounts, the total quantity of opium placed on sale at the shops in British Districts during the year was 82,366 lbs. as shewn in Appendix J.

Quantities sold in British Districts.

38. Appendix K shews for opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in the British Districts were 82,807 lbs. as compared with 74,554 lbs. in the previous year, an increase of 8,253 lbs. All the monopoly districts shew increases—Ahmedabad 1,257 lbs., Kaira 749 lbs., the Panch Maháls 707 lbs., Broach 753 lbs., Surat 122 lbs., Ahmednagar 1,284 lbs., Násik 302 lbs., Poona 1,248 lbs. and Sholápur 1,287 lbs. These increases may be attributed to the exceptional number of marriage ceremonies, the lowering of the issue rate and consequent lowering of prices and possibly in some degree to the better prevention of smuggling by the Abkári staff.

Of the districts worked under the single-shop system, Sátára, East Khándesh, Kolába and Dhárwár shew increases of 279 lbs., 105 lbs., 73 lbs. and 54 lbs. respectively. The variations in other single-shop districts are too small to call for remark.

License-fees and result of the separate shop system.

39. The revenue from license-fees for the right of retail vend of opium amounted to Rs. 1,23,682 as against Rs. 1,19,132 in the previous year, an increase of Rs. 4,550 (column 22 of Imperial Form No. 1). The most noticeable increase occurred in Bombay where the bids rose from Rs. 42,100 in 1906-1907 to Rs. 46,000, an increase of Rs. 3,900, whereas the bids in Thána, Belgaum and Dhárwár fell from Rs. 2,776, Rs. 2,107 and Rs. 4,075 to Rs. 1,314, Rs. 887 and Rs. 2,800 respectively. These fluctuations are inherent in the auction system and hardly require particular explanation.

Number of retail opium shops and licenses to medical practitioners.

40. The total number of opium shops during the year under report was 820 against 811 in the previous year, an increase of 9. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes was 534 against 810 in the previous year, a decrease of 276. The decrease chiefly

occurred in Bombay. Licenses of this class are not renewed every year but remain in force unless recalled or cancelled for cause such as breach of conditions or demise of the licensee.

Native States. Quantities supplied.

41. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during 1907-1908 was 68,672 lbs. against 59,125 lbs. in the previous year. Of this quantity, 54,313 lbs. were duty-paid and 14,359 lbs. duty-free against 48,100 lbs. and 11,025 lbs. respectively in the previous year.

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

42. Appendix L shews in detail the accounts of the opium transactions of the Native States in Gujarát and elsewhere in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbárs as given in column 11 of the appendix. The total licit sales of opium in the several Native States amounted in the year under report to 66,466 lbs. against 58,700 lbs. in the previous year, an increase of 7,766 lbs. The increase occurred in all the Gujarát States but chiefly in Káthiáwár (3,860 lbs.), Pálanpur (1,692 lbs.) and Rewa Kántha (735 lbs.). This is attributed to the good season and multitude of marriages.

Baroda.

43. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has already been given in Appendix 4 of the report on the administration of the Imperial Opium Department in this Presidency for 1907-1908. The total licit sales of opium in the Baroda State amounted to 27,625 lbs. as shewn in the margin against 24,594 lbs. in 1906-1907, an increase of 3,031 lbs. All the four divisions of the State shew increases—Navsári 146 lbs., Baroda 1,485 lbs., Amreli 501 lbs. and Kádi 899 lbs.—attributed to good season. The rate of licit consumption per head of population was ·45 tolás in Navsári, 1·38 tolás in Baroda, 1·47 tolás in Amreli and ·35 tolá in Kádi against ·42, 1·26, 1·30 and ·28 tola respectively in the previous year.

	1907-1908.	1906-1907.
	Lbs.	Lbs.
Navsári ...	2,216	2,070
Baroda ...	16,090	14,605
Amreli ...	4,348	3,847
Kádi ...	4,971	4,072
	27,625	24,594

Excise opium revenue. Total realizations.

44. The total excise opium receipts for the year under report were Rs. 8,60,923 as shewn in detail in Imperial Form No. 1 (columns 21 to 23 and 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to the Pátna and Gházipur opium factories, the total revenue amounted to Rs. 8,63,923 against Rs. 7,87,959 in the previous year, an increase of Rs. 75,964, of which the reasons have already been explained. These figures include refunds of duty or pass-fee (Rs. 61,423) made to the several Native States but exclude Rs. 62,040 recovered during the year under report from the opium farmers of the selection districts towards the cost of the Opium Preventive Service. These latter contributions are credited to cash recoveries and utilized for the up-keep of the establishment and are not included by the Accountant-General in the excise receipts of the Presidency.

CHAPTER VIII.—Financial Results.

Revenue realizations from all sources.

45. The total realizations of the year under report as shewn in detail in Imperial Form No. 1 are contrasted in the following table with those of the previous four years:—

Heads of revenue.	Realizations in				
	1903-1904.	1904-1905.	1905-1906.	1906-1907.	1907-1908.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	77,97,630	89,63,315	93,07,107	98,62,138	1,10,84,927
2. Toddy	15,52,000	16,50,804	16,77,041	17,22,233	18,28,461
3. Imported foreign liquors and country liquors excised at tariff rates	2,42,378	2,79,431	2,26,495	2,12,663	1,47,638
4. Intoxicating drugs	2,56,180	4,96,167	5,78,554	4,44,014	5,33,588
5. Opium	7,26,494	9,25,923	8,01,471	7,82,912	8,59,971
6. Miscellaneous	66,246	69,193	75,474	69,850	77,621
Total ...	1,06,40,934	1,23,84,833	1,26,66,142	1,30,93,810	1,45,32,206

N. B—The figures shewn against items 1 and 5 for the year 1907-1908 are exclusive of Rs. 1,99,784 and Rs. 98,350 paid into the Bombay Treasury (and included in the Accountant-General's statements as a part of the excise revenue of Bombay) on account of (1) still-head duty on spirit issued from the Uran distilleries for transport to Sind and (2) pass-fee or duty levied on opium supplied to that Province. The figures of the previous years are also exclusive of such amounts.

It will be seen from the above table that during the year the total excise receipts of the Presidency proper amounted to Rs. 1,45,32,206, an increase of Rs. 14,38,396 over the receipts of the previous year and of Rs. 26,34,903 over the average realizations of the preceding three years. The increase is chiefly under the heads country spirit, toddy, intoxicating drugs, and opium, and as already intimated is due chiefly to the exceptional prosperity of the working classes and to a year abnormally fertile in marriages.

46. Appendix M shews the demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency proper for the year and Appendix N explains the difference between the collections of excise revenue shewn in the Accountant-General's books and those given in the statement. Attention may again be drawn here to the fact that absolute accuracy in the figures of demand and balances for the financial year used in this report is not possible because instalments of tree-tax are paid according to the revenue, which is also the toddy, year in all districts except Ratnágiri and Kánara; the figures of collections are, however, correct.

Expenditure.

47. The expenditure of the Abkári and Opium Departments is classed together under the major head "Excise," and in general the same establishments perform preventive duties for both branches. From 1899, however, till the 30th September 1907, when it was abolished, there was a separate opium preventive branch to repress smuggling, and in the City of Bombay an establishment costing Rs. 713 per mensem was entertained exclusively for opium up to the same date. The expenditure within the year on account of the preventive branch up to its abolition amounted to Rs. 28,234, which was met from contributions of Rs. 62,040 recovered from the opium farmers of the selection districts. Both these establishments have now been amalgamated with the Abkári Department and the contributions have been discontinued. The details of the expenditure debited to "Excise" in each district according to statements furnished to me monthly by the Accountant-General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year was Rs. 6,81,721 against Rs. 5,40,150 in the previous year, the increase occurring principally under the head Establishment. It is due to the appointments of Assistant Collectors of Excise and the re-organization of the Excise Department. The expenditure shewn is exclusive of (1) the cost of the police establishment employed on abkári and opium duties (Rs. 47,000), (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750, (3) compensation to Native States whose ábkári and hemp drug rights have been leased or acquired (Rs. 2,41,143) and (4) compensation paid to the Chief of Pálanpur and to the tálukdárs in the Mahikántha and Rewákántha Agencies for loss of transit duties on opium (Rs. 45,865).

CHAPTER IX.—Offences against Abkari and Opium Laws.

Offences against Abkári law. Total number of cases detected.

48. Appendix O shews the number of offences against the Abkári law detected in each district during the year by Government establishments and the country spirit farmers' men under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs. The total number of cases detected was 1,713 as against 1,970 in the previous year and the percentage of convictions on cases tried was 90·8 compared with 91·9 in the previous year. Of the number of detected cases 1,226 related to liquor and the other 487 related to hemp drugs against 1,349 and 621 cases respectively in the previous year. The Government establishments are credited with the detection of 1,644 cases and the contractors' men with 69 as against 1,886 and 84 respectively in the previous year; but as it is common for the excise officers to take over the farmers' cases these figures do not throw much light on the real activities of the two parties.

Fluctuations in the number of cases detected under liquor.

49. Cases of illicit distillation and possession of implements for unauthorized manufacture decreased by 90, those of illicit importation and possession of country spirit increased by 13, while those of other offences pertaining to liquor decreased by 46. The districts shewing marked decreases in the first class of cases are Násik (31), the two Khándeshes (124) and Thána (32). In

Násik and Khándesh the decrease is attributable to the organized collection of mhowra by the distilling contractors and to the comparative lateness of the mhowra season, and additionally in East Khándesh to the opening of new shops in places where this class of offence was most rife. There was a marked and very satisfactory increase of 81 cases in the Kaira District, which may be put down as the first-fruits of the re-organization. There was also an increase of 29 cases in the Panch Mahál. The districts shewing noticeable increases in detected cases of illicit importation and possession were principally the Panch Mahál (26) and Bombay (28), while Násik shewed a decrease of 24 and Surat and Kaira of 22 each. The decreases in miscellaneous cases were chiefly in Surat (25), Násik (23) and Khándesh (22).

Fluctuations in the number of cases detected under intoxicating drugs.

Cases of illicit cultivation and manufacture of hemp drugs detected during the year decreased by 39—mainly in Sátára (17) and Poona (13). Cases of illicit importation decreased by 70—chiefly in Khándesh (64) and the Panch Mahál (21). The only district shewing a noticeable increase in the number of such cases was Sholápur (19). Illicit transport, possession and sale shew an increase of 51 cases, principally in Ahmedabad (38). Miscellaneous offences decreased by 76.

Offences against the Opium Act.

50. Appendix P shews the number of cases investigated under the Opium Act during the year under report. It will be seen that 134 opium cases were brought to trial in British Districts and 38 in Native States against 153 and 36 cases respectively in the previous year. In the majority of cases convictions were obtained. Out of 102 lbs. of opium seized in these cases 70 lbs. were seized in British districts and 32 lbs. in Native States, nearly reversing the proportions of the previous year, which were 45 and 70 lbs. respectively. Of the fines adjudged in these cases Rs. 1,816 were recovered in British territory and 248 in Native States. The largest quantity of opium seized on any occasion did not exceed 21 lbs.

General Remarks.

51. Owing to the re-organization of the Department and the train of orders on the Excise Committee's report, involving examination of every detail of the administrative system, already alluded to in paragraph 5 above, the year 1907-1908 must have been one of the busiest for this office in the history of the Department; and the inordinate pressure which arose and is still maintained on that account, is the principal reason for the short delay in the submission of this report. It will doubtless be some time before discussion ceases and new principles of administration are immutably established; for not only are many large questions still unsettled, but there is a probability that some considered to have been settled will have to be re-opened. And to internal criticism must be added the increasing prospect of external attack. The accession of revenue which took place in the year under report has brought the total Abkári receipts up to nearly one million pounds in sterling at current exchange, a sum which would be thought small on an equal population in England or perhaps any other prosperous country of Europe; but appears large in this Presidency by comparison with the figures of a generation ago. As there is a popular belief that the gradual perfecting of the Abkári administration has encouraged drinking in much the same proportion as it has increased the revenue, and that in earlier times that vice was little prevalent in the Presidency, I take this opportunity to go back to the year 1867-1868 when serious efforts to introduce a proper system of control may be said to have commenced, and an Abkári Act to supersede the obsolete regulation of 1827 was drafted. Mr. C. W. Bell was selected to make an investigation into the state of things then existing in the Presidency proper, and I cull the following surprising statistics from his report, which when set in proximity to the figures of last year ought to disarm much of the criticism which represents a reformed Abkári system as the creator of drunkards:—

1867-1868.

Liquor shops (country spirit)	4,673
Consumption (apparently 25° U. P.)	2,884,422 gallons.
Taxation, license-fees, etc.	Rs. 23,22,864
Population	9,842,028 souls.

1 shop to every	2,106 souls.
Area	61,771 square miles.
1 shop to every	13 „
Consumption	14 drams per head.
Taxation	3-8 Annas „

1907-1908.

Liquor shops (country spirit)	2,512
Consumption (25° U. P.)	3,467,831 gallons.
Taxation, license-fees, etc.	Rs. 1,08,31,297.
Population	15,323,310 souls.
1 shop to every	6,100 souls.
Area	75,918 square miles.
1 shop to every	30 square miles.
Consumption	8 drams per head.
Taxation	11-3 Annas per head.

I have assumed Mr. Bell's consumption to be in terms of 25° U. P. as he mentions that strength in connexion with the Sudder distilleries. If he merely added up gallons of all strengths to get his total, the comparison between the consumption of that time and this will be so far vitiated; but it is at least shewn by the above figures that there were then nearly twice as many shops as there are now and that an enormous quantity of liquor was drunk. It may be added that there were 6,048 outstills for the supply of these shops, and that the prevention of illicit distillation was confided chiefly to the outstill farmers, who, however, says Mr. Bell, instead of keeping preventive establishments, compounded with the illicit distillers, allowing them to retail spirits in consideration of a lump payment. It may be assumed therefore that the degree to which drinking was prevalent 40 years ago is inadequately represented even by the astonishing figures quoted. The five-fold increase of revenue which has since taken place has certainly not been accompanied by any proportionate increase of consumption. The gradual abolition of outstills seems to have diminished consumption in the intervening years, and it was not until 1904-1905 that the consumption of the Presidency in terms of 25° U. P. surpassed the figure of 1867-1868.

The marked increases of late years are no doubt due to the high wages now earned by the drinking classes, joined in the year under report with the special stimulus given by the number of weddings which had to be crowded into it. It is certainly lamentable that the working classes should spend so much of their earnings in drink, and it must be admitted that if in general the number of shops now existing is not excessive, it is certainly so in many of the large towns and perhaps in some districts. I have already dealt with this subject in a separate report, and need therefore say no more now than that the Department should earnestly set its face against any future multiplication of shops on the plea of meeting illicit distillation. With the new highly paid staff that danger should be met by adequate repressive measures rather than by introducing the competition of the licit dealer, and thus bringing temptation in the way of those who would otherwise have escaped it.

As regards the popular movements which profess to have temperance for their aim, I may observe that there was little agitation during the year under report; but it broke out with considerable violence in Poona, Belgaum Násik and a few other places in the first month of the current year. The picketers soon found themselves in conflict with the law, and a declaration of policy which was made by H. E. the Governor to a deputation of the Poona Temperance Association may, it is hoped, have led the genuine advocates of temperance to dissociate themselves from lines of terrorism and violence.

I have the honour to be,
Sir,
Your most obedient servant,
A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX A.

Note showing corrections and alterations required to make Chapter VII-A of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1906), relating to Bombay Presidency proper, correct with reference to facts and figures for the year ending 31st March 1908.

Para. 186—The total excise receipts for the year ending 31st March 1908 amounted to Rs. 145·32 lákhs as shown below :—

Head.	Receipts in lákhs of Rupees.	Percentage of total receipts.
Country Spirits	110·85	76·28
Toddy	18·28	12·58
Duty on Rum, &c., manufactured in India	0·03	0·02
Duty on Malt Liquors manufactured in India ...	0·15	0·10
License fees on imported liquors, &c.	1·30	0·89
Opium and its preparations	8·60	5·92
Hemp Drugs	5·34	3·68
Fines, forfeitures and miscellaneous	0·77	0·53
Total ...	145·32	100·00

This memorandum is concerned only with the first five items.

Para. 190—For the portion of this para. beginning with "the contractor has to furnish a minimum guarantee" and ending with "he has to make up the balance," substitute :—

"The Contractor has to pay in any case the whole amount of his guarantee ; if the duty falls short of the guarantee he has to make up the balance ; if he sells spirit beyond the quantity covered by the guarantee he pays in addition to the amount of the guarantee the still-head duty payable at the prescribed rate on the excess issues."

„ *sub-para. 1, line 1*—In 1907-1908 there were no such supplemental payments.

„ *191, line 6*—Read "1907-1908" for "1904-1905."

„ *192, sub-para. 1*—For the bracketed portion "or in Kánara 40°" read "or in Dhárwár and Kánara 40°."

„ *193, line 2*—Read "1907-1908" for "1904-1905."

„ *line 3*—For "Rs. 3-10-0" read "Rs. 3-12-0."

„ *line 4*—For "Rs. 4-13-4" read "Rs. 5-0-0" and for "Rs. 1-6-0" read "Rs. 1-15-0."

„ *sub-para. 1, line 1*—For "1904-1905" read "1907-1908."

„ „ *line 2*—For "28·04" read "22·92" and for "Rs. 3-2-5" read "Rs. 3-3-7."

„ *198, line 2*—Read "1907-1908" for "1904-1905."

„ *line 3*—Add "and Ahmednagar" after "Sátára."

„ *line 4*—Add the following at end of para. "maximum prices for the retail sale of country spirits have been fixed in all these districts."

sub-para. 1, line 1—For "1904-1905" and "Rs. 12·14" read "1907-1908" and "Rs. 16·64" respectively.

„ *line 2*—For "2·14" read "3·19."

„ *line 3*—For "Rs. 6-5-2" read "Rs. 6-6-3."

„ *line 4*—For "Rs. 5-3-4" read "Rs. 5-2-7."

„ *199, line 2*—After "Khándesh District" add in bracket "divided into West and East Khándesh Districts from the 1st April 1907.

„ *line 4*—Omit the words "and at a small branch distillery at Dhadgaon."

„ *line 5*—For "these distilleries" read "this distillery."

„ *200, line 1*—Read "West Khándesh" for "Khándesh" and "1907-1908" for "1904-1905."

„ *lines 1 and 2*—For "annas 12" read "Re. 1."

„ *line 2*—For "Rs. 2" and "Re. 1" read "Rs. 3" and "Rs. 1-5-4."

„ *line 3*—For "Rs. 2-10-8" and "annas 6" read "Rs. 4" and "annas 8."

„ *line 4*—For "Re. 1" read "Rs. 1-8-0", and add the following at end of the para. :—

"those in East Khándesh varied from Rs. 2-12-0 to Rs. 3 per gallon of 25° U. P. (corresponding to from Rs. 3-10-8 to Rs. 4 per proof gallon) and from Rs. 1-6-0 to Rs. 1-8-0 per gallon of 60° U. P. and those in Násik varied from Re. 1 to Rs. 3-4-0 per gallon of 25° U. P. (corresponding to from Rs. 1-5-4 to Rs. 4-5-4 per proof gallon) and those of 60° U. P. from annas 8 to Rs. 1-10-0 per gallon."

Para. 200, sub-para. 1, line 1—For "8·11" read "17·35."

" " *line 2*—For "Rs. 2-6-7" read "Rs. 3-4-3."

" *202, line 1*—Substitute "19" for "18" and "1907-1908" for "1904-1905" in the bracket.

" *line 7*—Substitute "Rs. 4-5-4" for "Rs. 4."

" *203, sub-para. 1, line 2*—Substitute "Rs. 2-5-6" and "Rs. 1-3-10" for "Rs. 2-1-6" and "Rs. 1-1-10" respectively.

" " *line 3*—Read "Rs 3-2-0" for "Rs. 2-12-8" and "Rs. 3-1-7" for "Rs. 2-12-7."

" *205, line 2*—Substitute the words "in 1907-1908 to 32·30 lákhs" for the words "in 1904-1905 to 32·18 lákhs"; and for "one-third" read "two-sevenths."

" *line 3*—Substitute "Rs. 7·27 lákhs" for "Rs. 9·99 lákhs."

" *sub-para. 1, line 1*—For "Rs. 5-8-11" read "Rs. 5-5-7."

line 2—For "Rs. 3-13-4" read "Rs. 4-2-4."

" *206, line 5*—For "(3)" read "(1)".

" *210, line 2*—For "Rs. 3-8-0" read "Rs. 4-10-8"

" *line 3*—For "Rs. 2-2-8" read "Rs. 3-5-4."

" *212, line 1*—Substitute "1907-1908" for "1904-1905."

" *line 2*—Substitute "Rs. 4,444" for "Rs. 4,424."

" *line 4*—Substitute "19·26" for "14·09."

" *line 5*—Substitute "Rs. 3-0-8" for "Rs. 2-9-4."

" *213, line 4*—Omit the words "At present" and "only."

" *line 5*—Substitute the words "where" for the word "and" after "cantonment."

" *line 6*—Add after the last word "territory" the following:—

"This system has also been introduced into the Akrani Paragana and the high lying portion of the Mewás Estates in the Khándesh District with effect from the 1st April 1905, the liquor being supplied to the 6 shops in this tract from the outstill at Dhadgaon."

" *line 7*—Read thus:—The revenue realised in the cantonment of Deesa and the Akrani tract in 1907-1908 was Rs. 1,860 and Rs. 9,500 respectively.

" *214, sub-para. 4, page 38*—

Lines 8 and 9—Substitute the words "1907-1908 Rs. 1,10·73 lákhs, of which Rs. 12·71 lákhs represent vend fees, Rs. 0·20 lákhs" for the words from "in 1904-1905" to "1·2 lákhs."

Line 10—For "·05" read "·07."

Line 11—For "2,383,878" read "2,750,502."

Line 12—For "Rs. 3-12-1" and "Rs. 3-3-1" read "Rs. 4-0-5" and "Rs. 3-8-10" respectively.

" *217*—Add at end of para. the following:—

The system was extended to the Mulshi Petha of the Poona District from 1905.

" *218, lines 4—5*—Delete the last sentence commencing with the words "and a small number."

" *222, lines 2 and 3*—For the words "in 1904-1905 amounted to 16·51 lákhs, of which 10 lákhs" read "in 1907-1908 amounted to 18·28 lákhs, of which 11 lákhs."

" *223, line 3*—*Add* the words "Baroda and" before "Navsári."

lines 6 and 7—Delete the sentence commencing with the words "The same treatment."

" *line 8*—For "1904-1905" read "1907-1908" and for "Rs. 3,909" read "Rs. 2,638."

" *224, line 2*—For "in 1904-1905 was 484,118 gallons" read "in 1907-1908 was 219,249 gallons."

line 3—Add in bracket after the word "gallon" "raised to two annas per gallon from the 3rd January 1908."

" *225, line 3*—For the words "one hundred and ninety-three" read "one hundred and sixty-seven."

" *line 4*—For "1904-1905" read "1907-1908" and for "104" read "99."

" *sub-para. 1, lines 1 and 2*—For the words "In tracts, etc.," to "applies" substitute the words "In the mofussil districts."

" *227, line 4*—Add after the word "of" "Assistant Collectors of Excise."

" *227, line 6*—For the word "police" substitute the word "peons."

Para. 227, sub-para. 1—Omit the words "are now under consideration" at the end of the sub-para. and add the following :—

"were sanctioned in March 1907. Accordingly new Assistant Collectors of Excise were appointed for the districts where there were none and important changes were introduced in the staff of Inspectors and Sub-Inspectors as also in the ministerial and menial establishments in the course of the year."

„ *228, lines 2 and 3*—For "1904-1905" read "1907-1908," for "12 annas and 11 pies" read "15 annas and 2 pies" and for "more than four-fifths" read "nine-tenths."

APPENDIX I.

Column	2	...	...	...	1907-1908	for	1904-1905
„	3	...	...	...	145·32	„	123·85
„	4	...	...	...	Re. 0-15-2	„	Re. 0-12-11
„	5	...	...	...	76·28	„	72·4
„	6	...	...	...	12·58	„	13·3
„	7	...	...	...	1·01	„	2·3
„	8	...	...	...	5·92	„	7·5
„	9	...	...	...	3·68	„	4·0

APPENDIX II.

Column	2	...	...	...	1907-1908	for	1904-1905
„	3	...	...	...	97·75	„	76·07
„	4	...	...	...	12·99	„	13·49
„	5	...	...	...	110·74	„	89·56
„	6	...	...	...	0·11	„	0·07
„	7	...	...	...	110·85	„	89·63
„	8	...	...	...	2,750	„	2,384
„	9	...	...	...	179	„	156

APPENDIX III.

Column	10	...	...	...	Rs. 3-8-10	for	Rs. 3-3-1
„	11	...	...	...	Re. 0-7-7	„	Re. 0-9-0
„	12	...	...	...	Rs. 4-0-5	„	Rs. 3-12-1

A. C. LOGAN,
Commissioner of Customs,
Salt, Opium and A'bkári.

APPENDIX B.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise (Hemp Drugs) Memorandum (edition of the year 1906), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the year ending 31st March 1908.

Para. 50, line 1—For "31st July 1905" read "31st March 1908."

" *line 2*—For "Rs. 4,96,000" read "Rs. 5,33,000."

" *line 3*—For "Rs. 2,69,000" read "Rs. 3,72,000."

" *line 4*—For "Rs. 7,65,000" read "Rs. 9,05,000."

" *line 5*—For "4 per cent." read "3·7 per cent.," and for "19·7 per cent." read "Rs. 21·11 per cent."

" *line 6*—For "Rs. 4,96,000" read "Rs. 5,33,000."

" *line 7*—For "Rs. 3,38,000" read "Rs. 3,64,000" and for "Rs. 1,58,000" read "Rs. 1,69,000."

" *line 8*—For "Rs. 2,69,000" read "Rs. 3,72,000," for "Rs. 1,35,000" read "Rs. 2,34,000" and for "Rs. 1,34,000" read "Rs. 1,38,000."

Para. 52, sub-para. (1):—

Line 1—For "1904-05" read "1907-08."

Line 2—For "337 acres" read "361 acres for gánja and 5 acres for bháng" and for "2,747 maunds of gánja" read "2,183 maunds of gánja and 3 maunds of bháng, respectively."

Para. 53, sub-para. (2)—For this para. substitute the following:—

"Detailed statistics of the import and export of drugs for Sind are not available from the Provincial Excise Report for the year 1907-08 for that Province. Similar information for the Presidency proper is given in Appendix I and is further supplemented in para. 46 of the Report of the Presidency proper for 1907-08 from which it appears that only 209 maunds of gánja, 15 maunds of bháng and 18 seers of charas were exported to Native States during the year."

Para. 54, line 6—For "1904-05" read "1907-08."

" *line 9*—After "Rs. 6 a seer" against "on charas" insert the following:—
"(Raised to Rs. 8 from 1st April 1907.)"

" *sub-para. (1), line 5*—For "1904-05" read "1907-08" and for "24" and "545" read "17" and "576" respectively.

" " *line 6*—For "39" and "485" read "27" and "517" respectively.

Para. 55—For the first sentence substitute the following:—

"The total consumption of hemp-drugs in 1907-08 amounted, as detailed in the margin to 1,340 maunds or 3·5 seers per 1,000 of population in the Presidency proper and to 2,978 maunds or 37·1 seers per 1,000 of population in Sind according to the census figures of 1901. The large consumption of bháng in Sind is due to the prevailing habit among all classes of both Hindus and Mahomedans of drinking a weak infusion of bháng and water as a cooling and refreshing beverage."

Presidency proper.

	Quantity.	Incidence per 1,000 of population.
	Maunds.	Seers.
Gánja ...	1,089	2·8
Bháng ...	159	0·4
Charas ...	92	0·2

Province of Sind.

	Maunds.	Seers.
Gánja ...	17	·21
Bháng ...	2,644	32·94
Charas ...	317	3·95

Line 4—For "9·9" and "1·9" read "9·9" and "3·12" respectively.

Line 5—For "Rs. 6·7" read "Rs. 6·8" and for "Rs. 3·2" read "Rs. 3·1."

Line 6—For "Re. 1·0" read "Re. 1·96" and for "Re. 0·9" read "Re. 1·16."

Line 8—For "10·2 seers" read "9·3 seers."

Line 9—For "Rs. 5·1" read "Rs. 5·2" and for "Rs. 3·2" read "Rs. 3·5" and for "Re. 1·9" read "Re. 1·7."

APPENDIX I.

Column 2	...	...	... 1907-08 for 1904-05.
„ 3	...	...	... 905 „ 765
„ 4	...	...	... 5·5 „ 5·6

APPENDIX II.

Column 2	...	...	... 1907-08 for 1904-05.
„ 3	...	...	... Rs. 5 „ Rs. 4
„ 4	...	...	... Rs. 8 „ Rs. 6
„ 5	...	...	... Re. 1 „ Annas 8
„ 6	...	...	... 9·3 „ 10·2
„ 7	...	...	... 3·5 „ 3·2
„ 8	...	...	... 1·7 „ 1·9
„ 9	...	...	... 5·2 „ 5·1

A. C. LOGAN,
Commissioner of Customs,
Salt, Opium and A'bkári.

APPENDIX C.

Note showing corrections and alterations necessary to make Chapter VII of the Government of India Opium Memorandum (edition of the year 1906), relating to the Presidency of Bombay (including Sind and Aden), correct with reference to the facts and figures for the year ending 31st March 1908.

Para. 64, line 1—For "1904-05" read "1907-08" and for "Rs. 10,73,000" read "Rs. 10,68,000."

" *line 2*—For "Rs. 7,77,000" read "Rs. 8,04,000."

" *line 3*—For "Rs. 1,80,000" read "Rs. 1,88,000."

Para. 67, line 18—For "1906" read "1907."

" *line 19*—For "Rs. 13" read "Rs. 11."

line 21—For "Rs. 14½" read "Rs. 12½."

Para. 69, sub-para. (1), line 12—Delete the words "direct from Málwa or."

" *sub-para. (2), lines 10-12*—For the words from "(but not maximum) prices" to "are fixed" substitute "and maximum prices."

" *last two lines*—For "1,093 in 1904-05" read "1,079 in 1907-08."

Para. 70, line 1—For "1904-1905" read "1907-1908," and for "1,163 maunds" read "1,302 maunds."

" *line 2*—For "Rs. 8,93,000" read "Rs. 8,80,000."

" *line 3*—For "Rs. 5,97,000" read "Rs. 6,16,000."

" *line 4*—For "Rs. 6·1" read "Rs. 5·1" and for "Rs. 16·1" read "Rs. 15·1."

" *sub-para. (2), line 1*—For "729" read "858."

" " *line 2*—For "1904-1905" read "1907-1908" and for "296" read "345."

Para. 71, line 5—For "675" read "554" and for "1904-1905" read "1907-1908."

Para. 76, line 2—For "1904-1905" read "1907-1908," for "(1,163 maunds)" read "(1,302 maunds)," and for "2·5" read "2·8."

APPENDIX I.

Page 29—*Column 2 of the table* ... For "1904-1905" read "1907-1908."

" 3 " ... For "1,073" read "1,068."

" 4 " ... For "7·7" read "6·5."

APPENDIX II.

Page 28—*Column 2 of the table* ... For "1904-1905" read "1907-1908."

" 4 " ... For "6·1" read "5·1."

" 5 " ... For "16·1" read "15·1."

" 6 " ... For "2·5" read "2·8."

A. C. LOGAN,
Commissioner of Customs,
Salt, Opium and A'bkári.

APPENDIX

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of A'bkári management; (4) the actual realisations on account of still-head duty, license fees, etc.; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1907-08

1	2	3	4	5		6		7	8		
				(ii) Consumption of country spirit in terms of proof.							
				1907-08.		Average of previous 5 years.		Minimum revenue guaranteed in mo. opoly listricts, including Native States attached to them for A'bkári management.	Actual realisations.		
Serial No.	District.	Area.	Population.	Total.	Rate per head of population.	Total.	Rate per head of population.		Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	795,967	76,493	4·6	56,954	3·4	1,90,000	2,86,099 *98*	...	2,86,099 *98*
2	Kaira	1,595	716,332	16,271	1·1	8,402	0·5	21,000	54,523 *5,550*	...	54,523 *5,550*
3	Panch Mahals	1,606	261,020	70,799	13·0	39,842	7·3	45,000 (*bb*) 25,000	79,137 *31,834*	...	79,137 *31,834*
4	Broach	1,467	291,763	70,984	11·7	53,079	8·7	2,00,000	2,82,748	...	2,82,748
5	Surat	1,653	655,650	302,394	22·2	264,690	19·4	(*cc*) 7,35,000	9,02,422	...	9,02,422
6	Thána	3,573	811,433	367,016	21·7	321,488	19·0	(*dd*) 10,20,000	12,78,671 *32,717*	...	12,78,671 *32,717*
7	Bombay	22	776,006	572,608	35·4	543,913	33·6	.....	25,02,950	...	25,02,950
8	Kolába	2,131	605,566	127,357	10·1	114,735	9 1	(*ee*) 4,05,000	5,01,638 *14,538*	...	5,01,638 *14,538*
9	Ratnágiri	3,998	1,167,927	102,378	4·2	80,139	3·3	(*ff*) 50,926	69,499	...	69,499
10	Kánara ... Below Ghát.	1,306	264,233	22,307	4·05	18,320	3·3	(*gg*) 11,574	24,873	...	24,873
	Kánara ... Above Ghát.	2,639	190,257	21,750	5·5	20,248	5·1	90,000	83,767	...	83,767
11	Dhárwár	4,602	1,113,298	67,819	2·9	61,375	2·6	2,90,000	3,13,804 *26,438*	...	3,13,804 *26,438*
12	Belgaum	4,649	993,976	41,927	2·0	38,374	1·9	.....	2,22,107 *43,837*	...	2,22,107 *43,837*
13	Bijápur	5,669	735,435	15,160	0·9	11,973	0·8	50,000	66,128 *1,929*	...	66,128 *1,929*
14	Sholápur	4,541	720,977	28,710	1·9	25,535	1·7	1,25,000	1,48,984 *8,010*	...	1,48,984 *8,010*
15	Sátára	4,825	1,146,559	28,238	1·2	18,564	0·8	.....	1,42,240 *25,649*	...	1,42,240 *25,649*
16	Poona	5,349	995,330	141,269	6·8	102,499	4·9	.....	7,55,998 *13,193*	...	7,55,998 *13,193*
17	Ahmednagar	6,586	837,695	28,462	1·6	23,818	1·4	.....	1,40,834	...	1,40,834
18	Násik	5,850	816,504	112,127	6·6	63,209	3·7	3,17,153	3,89,132		3,89,132
19	West Khándesh	10,041	469,654	201,236	20·5	325,624	10·9	5,04,168	5,07,324 *35,535*	9,130	5,16,454 *35,535*
20	East Khandesh		357,723	185,568	9·3			7,63,971	7,82,424	10,978	7,93,402
	Total for Districts ...	75,918	15,323,310	2,600,873	8·1	2,192,781	6·9	48,43,792	95,35,302 *2,39,328*	20,108	95,55,410 *2,39,328*

Note.—Figures in italics in columns 8, 9, 19 are for the Native

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1907-08.	Average of previous 5 years.	25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
4,602	1,927	6,529	2,92,628 *98*	2,01,415 *54*	2 8 (*a*) 4 6 (*a-1*) 4 4 (*b*)	1 6 (*a*) 2 8 (*a-1*) 2 6 (*b*)	...
1,709	39	1,748	56,271 *5,550*	29,740 *8,415*	3 12 (*c*) 2 4 (*d*) 2 4 (*e*)	2 4 (*c*) 1 8 (*d*) 1 4 (*e*)	...
338	422	760	79,297 *31,834*	40,371 *7,142*	2 6 (*f*) 2 4 (*g*) 2 4 (*h*)	1 4 (*f*) 1 4 (*g*) 1 2 (*h*)	...
16,463	...	16,463	2,99,211	1,94,501 *13,816*	4 6 (*h-1*) 4 0 (*h-2*)	2 8 (*h-1*) 2 5 (*h-2*)	...
51,631	88	51,719	9,54,141	7,48,083	4 4 (*i*) 3 12 (*i-1*) 3 8 (*j*) 3 4 (*k*) 3 0 (*l*) 2 0 (*m*)	2 8 (*i*) 2 2 (*i-1*) 2 0 (*j*) 1 14 (*k*) 1 11 (*l*) 1 4 (*m*)	...
...	...	...	12,78,671 *32,717*	10,10,700 *23,417*	4 14 (*m-1*) 4 12 (*m-2*) 4 6 (*n*) 3 12 (*o*) 3 8 (*p*) 4 4 (*q*)	2 8 (*m-1*) 2 6 (*m-2*) 2 4 (*n*) 1 14 (*o*) 1 12 (*p*) 2 2 (*q*)	...
7,26,687	138	7,26,825	32,29,775	29,21,988	.....	.....	...
...	...	...	5,01,638 *14,538*	3,94,631 *8,556*	4 10 (*q-1*) 4 6 (*r*) 4 4 (*s*)	2 6 (*q-1*) 2 4 (*r*) 2 2 (*s*)	...
...	3,963	3,963	73,462	69,476	3 4	1 10	...
...	481	481	25,354	13,325	3 4	.....	2 7
7,002	...	7,002	90,769	88,697	4 12	.....	3 11
22,678	3	22,681	3,36,485 *26,438*	2,84,593 *23,405*	5 2 (*s-1*) 4 14 (*s-2*)	....	4 0 (*s-1*) 3 13 (*s-2*)
54,632 *4,952*	232	54,864 *4,952*	2,76,971 *48,789*	2,36,415 *37,751*	5 4	2 15	...
9,105	42	9,147	75,275 *1,929*	51,487 *1,700*	4 12	2 10	...
16,107	...	16,107	1,65,091 *8,010*	1,18,510 *6,287*	5 2 (*s-3*) 5 0 (*s-4*)	2 13 (*s-3*) 2 12 (*s-4*)	...
29,156 *7,805*	250	29,406 *7,805*	1,71,646 *33,454*	1,05,665 *23,008*	5 0	2 12	...
1,71,624 *1,545*	806	1,72,430 *1,545*	9,28,428 *14,738*	6,96,693 *8,199*	5 4	2 15	...
49,033	301	49,334	1,90,168	1,33,280	5 0	2 12	...
30,720	717	31,437	4,20,569	2,24,116	4 12 (*s-5*) 3 8 (*t*) 2 8 (*u*) 4 4 (*v*)	2 12 (*s-5*) 2 2 (*t*) 1 10 (*u*) 2 8 (*v*)	...
23	9,500	9,523	5,25,977 *35,535*	8,13,278 *15,164*	4 4 (*w*) 3 8 (*w-1*)	2 8 (*w*) 2 2 (*w-1*)	...
65,468	...	65,468	8,58,870		2 8 (*x*) 4 4 (*y*)	1 10 (*x*) 2 8 (*y*)	
12,56,978 *14,302*	18,909	12,75,887 *14,302*	1,08,31,297 *2,53,630*	83,76,964 *1,76,913*	.....	.....	...

prices per gallon.			Incidence per			
			1907-08.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	3 11 10	0 1 0	0 0 5	3 13 3
.....	.....	...	3 5 7	0 1 8	.....	3 7 3
.....	.....	...	1 1 11	0 0 1	0 0 1	1 2 1
.....	.....	...	3 15 9	0 3 9	.....	4 3 6
.....	.....	...	2 15 9	0 2 9	.....	3 2 6
5 4 (*y-1*) 5 2 (*y-2*) 4 12 (*z*) 4 10 (*aa*)	2 11 (*y-1*) 2 9 (*y-2*) 2 7 (*z*) 2 5 (*aa*)	...	3 7 9	...	.....	3 7 9
.....	.....	...	4 5 11	1 4 4	.....	5 10 3
.....	.....	...	3 15 0	...	.....	3 15 0
3 4	1 10	...	0 10 10	...	0 0 7	0 11 5
3 4	.....	2 7	1 1 10	...	0 0 4	1 2 2
.....	.....	...	3 13 7	0 5 2	.....	4 2 9
.....	.....	...	4 10 0	0 5 4	.....	4 15 4
.....	.....	...	5 4 9	1 4 11	0 0 1	6 9 9
.....	.....	...	4 5 10	0 9 7	0 0 1	4 15 6
.....	.....	...	5 3 0	0 9 0	.....	5 12 0
.....	.....	...	5 0 7	1 0 6	0 0 2	6 1 3
.....	.....	...	5 5 7	1 3 5	0 0 1	6 9 1
.....	.....	...	4 15 2	1 11 7	0 0 2	6 10 11
.....	.....	...	3 7 6	0 4 5	0 0 1	3 12 0
.....	.....	...	2 8 4 1 4 3 6	0 5 8	0 0 9	2 9 1 4 9 2
.....	.....	...	3 10 8	...	.....	.....

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mowra and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				Remarks.
Average of previous 5 years.				
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3 7 1	...	0 1 6	3 8 7	(*a*) Applicable to the Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) and Rakhial village.
				(*a-1*) Applicable to the City, Cantonment and portion within 10 miles round.
				(*b*) Applicable to the rest of the district.
3 8 8	...	...	3 8 8	(*c*) Applicable to Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhadarwa, Umetha and Dodka Mewas, the tálukas of Ghodasar and Haldarwas and the Bavisi village of Barmuwada.
1 0 2	...	0 0 1	1 0 3	(*d*) Applicable to Thásra Táluka (excluding the town of Dákor), Kapadvanj Táluka, isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bavisi village of Mahisa and the Khadal Taluka.
				(*e*) Applicable to Pándu Mewas.
3 10 7	...	...	3 10 7	(*f*) Applicable to the Western Mahals, comprising Godhra, Kalol and Hálol Tálukas.
				(*g*) Applicable to the Eastern Mahals, comprising Dohad and Jhálod Tálukas.
				(*h*) Applicable to Sankheda Mewas.
2 13 3	...	...	2 13 3	(*h-1*) Applicable to the City and portion within 10 miles round.
				(*h-2*) Applicable to the rest of the district.
				(*i*) Applicable to Surat City and portions of the tálukas of Chorási and Olpád within 5 miles limit of the Surat City.
3 2 4	...	...	3 2 4	(*i-1*) Applicable to the portions of Chorási and Olpád Tálukas beyond 5 miles limit of the Surat City and the western portion of the táluka of Bulsár.
				(*j*) Applicable to Jalalpur Táluka and the western portion of the tálukas of Bárdoli, Mándvi and Chikhli.
				(*k*) Applicable to Párdi Táluka and the eastern portion of the Bulsár, and Mándvi Tálukas.
4 1 10	1 4 1	...	5 5 11	(*l*) Applicable to the eastern portion of Bárdoli, and Chikhli Tálukas.
				(*m*) Applicable to the Dángs.
3 7 0	...	...	3 7 0	(*m-1*) Applicable to the towns of Thána, Bandra and Coorla of the Salsette Táluka.
				(*m-2*) Applicable to the town of Bassein.
0 12 6	...	0 1 4	0 13 10	(*n*) Applicable to Kalyán Táluka and rest of the Sálsette Táluka.
0 10 11	...	0 0 9	0 11 8	(*o*) Applicable to Málhim and Dáhánu Tálukas.
4 6 1	...	...	4 6 1	(*p*) Applicable to Umbergaon Petha.
4 10 2	...	...	4 10 2	(*q*) Applicable to rest of the Bassein Taluka, rest of the district and Jawhár State.
				(*q-1*) Applicable to the towns of Panwel and Alibág.
5 1 10	1 0 8	...	6 2 6	(*r*) Applicable to the rest of the Panwel and Alibág Tálukas.
				(*s*) Applicable to rest of the district and Sudhágad Mahál.
4 4 9	...	...	4 4 9	(*s-1*) Applicable to the Hubli Town and 10 miles round.
				(*s-2*) Applicable to the rest of the district.
4 10 3	...	...	4 10 3	(*s-3*) Applicable to the City and portion within 10 miles round.
				(*s-4*) Applicable to the rest of the district.
4 12 5	0 14 7	0 0 1	5 11 1	(*s-5*) Applicable to the Násik City.
				(*t*) Applicable to the tálukas of Baglan and Kalvan.
5 6 4	1 6 5	...	6 12 9	(*u*) Applicable to the táluka of Peint.
				(*v*) Applicable to the Málegaon Táluka and the rest of the district.
4 13 8	0 11 10	...	5 9 6	(*w*) Applicable to the town of Dhulia, the rest of the Dhulia Táluka and to the tálukas of Sindkheda and Shirpur.
				(*w-1*) Applicable to the tálukas of Sháháda, Taloda, Pimpalner and Nandurbár and the Mewási estates below Ghats.
3 8 9	...	...	3 8 9	(*x*) Applicable to the Navapur Petha.
				(*y*) Applicable to the towns of Jalgaon and Bhusával (including Sátana Suburb), the rest of tálukas of Jalgaon and Bhusaval and to the tálukas of Chopda, Chalisgaon, Amalner, Erandol, Jamner, Pachora Raver and Yawal.
2 7 10	...	0 0 2	2 8 0	(*y-1*) Applicable to the towns of Thána, Bandra and Coorla of the Salsette Tálukas.
				(*y-2*) Applicable to the town of Bassein.
				(*z*) Applicable to the rest of the Sálsette Táluka.
3 6 5	...	...	...	(*aa*) Applicable to the rest of the Bassein Táluka.
				(*bb*) Separate guarantee for Sankheda Mewás, which is attached to the Panch Mahals for A'bkári management.
				(*cc*) Inclusive of Rs. 10,000 on account of the Dángs.
				(*dd*) The amount is made up as under :—

	Rs.
Sálsette, Bassein and Máhim	6,50,000
Umbergaon, Dáhánu and Jawhár State	1,20,000
Inland tálukas (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur)	2,50,000
Total ...	10,20,000

(*ee*) The amount is made up as under :—

Panvel and Karjat	1,80,000
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál	2,25,000
Total ...	4,05,000

(*ff*) The gross guarantee including drawback on account of tree-tax is Rs. 1,10,000, but excluding such drawback it is Rs. 50,926.

(*gg*) The gross guarantee including the drawback on account of tree-tax is Rs. 25,000, but excluding such drawback it is Rs. 11,574.

(*hh*) The Kánara Above-Ghát farm is given to the Dhárwár farmer and for the purposes of the minimum guarantee the two farms are taken as one. The excess in Dhárwár more than covers the deficiency in Kánara Above-Ghat; hence no deficiency is to be made good in the latter.

(*ii*) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries.

States attached to British Districts for A'bkári management.

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2		3	4		5		6	7	8	
Serial No.	Towns.		Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
				1907-1908.		Average of previous 5 years.				1907-08.	Average of previous 5 years.
				Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
					Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment	...	184,789	46,894	12·2	36,122	9·4	1,87,575	.....	1,87,575	1,30,561
2	Broach City	...	42,696	28,293	31·7	24,268	27·2	1,13,171	.....	1,13,171	87,483
3	Surat City	...	119,306	62,629	25·2	70,386	28·3	2,50,518	.....	2,50,518	2,39,185
4	Thána Town	*Thána District*	16,011	16,599	49·7	17,407	52·2	74,190	.....	74,190	59,345
5	Bándra do.	*Thána District*	22,075	22,919	49·8	26,538	57·7	1,00,771	.....	1,00,771	88,283
6	Kurla do.	*Thána District*	14,831	8,463	27·4	10,815	35·0	38,376	.....	38,376	37,124
7	Bassein do.	*Thána District*	10,702	11,623	52·1	13,107	58·8	46,386	.....	46,386	40,998
8	Panvel Town	*Kolába District*	10,152	7,111	33·6	(c)...	(c) ...	30,810	.....	30,810	(c).....
9	Alibág do.	*Kolába District*	6,055	3,341	26·5	(c)...	(c) ...	14,211	.....	14,211	(c).....
10	Dhárwár City	...	31,279	8,582	13·2	7,612	11·7	40,050	.....	40,050	34,253
11	Belgaum City and Cantonment	...	36,878	19,998	26·0	20,028	26·1	1,03,323	22,395	1,25,718	(c) 1,03,479
12	Sholápur City, Cantonment and places within ten miles round.		105,575	17,609	8·0	15,115	6·9	88,046	.....	88,046	77,405
13	Sátára City and Cantonment	...	26,022	8,912	16·4	5,995	11·1	43,076	7,420	50,496	(c) 28,977
14	Poona City and Cantonment	...	153,320	112,171	35·1	84,565	26·5	5,98,248	1,05,000	7,03,248	(c) 4,51,017
15	Ahmednagar City and Cantonment	...	42,032	22,578	25·8	19,082	21·8	1,09,127	38,980	1,48,107	(c)92,231
16	Násik City	*West Khándesh.*	21,490	13,762	30·7	8,387	18·7	59,633	.....	59,633	30,750
17	Dhulia Town	*East Khándesh.*	24,726	14,003	27·2	(c)...	(c) ...	54,105	.....	54,105	(c).....
18	Jalgaon Town	...	16,259	7,759	22·9	(c)...	(c) ...	29,950	.....	29,950	(c).....
19	Bhusával do.	...	16,363	14,432	42·3	(c)...	(c)...	56,169	.....	56,169	(c).....
	Total for Towns	...	900,761	447,678	23·9	363,329	19·4	20,37,735	1,73,795	22,11,530	15,01,091

1	2		9			10			11			12
Serial No.	Towns.		Maximum selling prices of Mowra or Molasses spirit per gallon.			Incidence per proof gallon of						Remarks.
						1907-08.			Average of previous 5 years.			
			25° U. P.	60° U. P.	40° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment		4 6 0	2 8 0	...	4 0 0	...	4 0 0	3 9 10	...	3 9 10	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	...	4 6 0	2 8 0	...	4 0 0	...	4 0 0	3 9 8	...	3 9 8	
3	Surat City	...	4 4 0	2 8 0	...	4 0 0	...	4 0 0	3 6 4	...	3 6 4	
4	Thána Town	*Thána District*	4 14 0 (d)	2 8 0	.....	4 7 0	...	4 7 0	3 6 7	...	3 6 7	(b) Figures in this column represent fees actually bid for shops at auction.
5	Bándra do.	*Thána District*	5 4 0 (d)	2 11 0 (d)	.....	4 6 4	...	4 6 4	3 5 3	...	3 5 3	
6	Kurla do.	*Thána District*				4 8 7	...	4 8 7	3 6 11	...	3 6 11	
7	Bassein do.	*Thána District*	4 12 0 5 2 0 (d)	2 6 0 2 9 0 (d)	...	3 15 11	...	3 15 11	3 2 1	...	3 2 1	(c) Exclusive of license fees which are not ascertainable for the towns separately.
8	Panvel Town	*Kolába District.*	4 10 0	2 6 0	...	4 5 4	...	4 5 4	(c)...	...	(c)	
9	Alibág do.	*Kolába District.*				4 4 1	...	4 4 1	(c)...	...	(c)	
10	Dhárwár City	...	4 14 0	...	3 13 0	4 10 8	...	4 10 8	4 8 0	...	4 8 0	(d) This is rate of maximum selling price on toddy spirit.
11	Belgaum City and Cantonment		5 4 0	2 15 0	...	5 2 8	1 1 11	6 4 7	5 2 8	...	5 2 8	
12	Sholápur City, Cantonment and places within ten miles round.		5 2 0	2 13 0	...	5 0 0	...	5 0 0	5 1 11	...	5 1 11	
13	Sátára City and Cantonment	...	5 0 0	2 12 0	...	4 13 4	0 13 4	5 10 8	4 13 4	...	4 13 4	(e) Figures in these columns are not available.
14	Poona City and Cantonment	...	5 4 0	2 15 0	...	5 5 4	0 15 0	6 4 4	5 5 4	...	5 5 4	
15	Ahmednagar City and Cantonment.		5 0 0	2 12 0	...	4 13 4	1 11 7	6 8 11	4 13 4	...	4 13 4	
16	Násik City	*West Khándesh.*	4 12 0	2 12 0	...	4 5 4	...	4 5 4	3 10 8	...	3 10 8	
17	Dhulia Town	*East Khándesh.*				3 13 9	...	3 13 9	(e)...	...	(e)	
18	Jalgaon Town	*East Khándesh.*	4 4 0	2 8 0	...	3 13 9	...	3 13 9	(e)...	...	(e)	
19	Bhusával do.	*East Khándesh.*				3 14 3	...	3 14 3	(e)...	...	(e)	
	Average	...	...	...	...	4 8 10	...	...	4 2 1	...	...	

A. C. LOGAN,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX E.

APPENDIX

Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths and (c) for sale at shops ; (4) the number of trees licensed to be tapped for raw toddy ; and (5) the quantity of

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		1907-08.					
						Number of licenses issued for				Number of trees lice	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot booths.	Toddy shops.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	3	3	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	17	...	...	17	...	...
3	Panch Mahâls	.....	.....	.....	.....	...	...	...	...	...	...
4	Broach	5 8 0	2 8 0	0 4 0	0 4 0	3	23	21	46	...	1,125
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0	(b) 0 3 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	(b) 0 4 6 (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0	7,680	4	246	7,930	25	1,090
6	Thána	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 3 0 0 2 0 0 3 0	0 4 0 0 3 0 0 4 0	53	335	284	672	171	5,171
7	Bombay	12 0 0	6 0 0	0 4 6	.....	...	100	100	200	...	...
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	...	13	67	80	294	686
9	Ratnágiri	8 0 0	3 0 0	0 4 6	0 4 6	...	...	149	149	10,283	...
10	Kánara ... Below ghát Above ghát	8 0 0	3 0 0	0 6 0	0 6 0 0 6 0	...	...	75	75	2,555	...
						...	...	30	30	15	...
11	Dhárwár	6 0 0	2 0 0	0 9 0	0 9 0	...	...	113	113	...	...
12	Belgaum	6 0 0	2 0 0	0 9 0	0 9 0	...	2	97	99	...	2,652
13	Bijápur	6 0 0	2 0 0	0 9 0	0 9 0	...	1	108	109	...	...
14	Sholápur	6 0 0	2 0 0	0 6 0	0 6 0	...	...	19	19	...	...
15	Sátára	6 0 0	2 0 0	.....	0 9 0	5	...	2	7	...	...
16	Poona	6 0 0	2 0 0	0 6 0	0 6 0	6	21	39	66	2	...
17	Ahmednagar	6 0 0	2 0 0	0 6 0	0 6 0	...	3	5	8	...	...
18	Násik	6 0 0	2 0 0	.....	0 9 0	...	...	5	5	...	...
19	West Khándesh	6 0 0	2 0 0	.....	.....	...	...	...	...	...	...
20	East Khándesh	6 0 0	2 0 0	.....	.....	...	...	...	...	...	...
	Total	.....	.....	.....	.....	7,763	502	1,363	9,628	13,345	10,724

Note.—The number of licenses issued for Native States

E.

and (b) at shops; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, toddy reported to have been sold from shops in each British District of the Presidency during the year 1907-08.

1906-07.												
nsed to be tapped.		Quantity of toddy sold.	Number of licenses issued for				Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Total.	Cocoanut.	Brab.	Date.	Total.		
11	12	13	14	15	16	17	18	19	20	21	22	23
		Gallons.									Gallons.	
50	50	891	...	...	7	7	...	...	125	125	2,250	(a) Applicable to Mátar, Mehmadabad, A'nand, Nadiád, Borsad, Thásra and Kapadvanj Tálukas and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
18	18	.....	19	...	...	19	...	19	...	19	.....	
...	...	.....	...	...	...	...	...	...	...	...	.....	
1,505	2,630	74,378	11	10	25	46	...	900	849	1,749	91,095	(b) Do. Surat City, Chorási Táluka and portion of the Olpád Táluka within 10 miles limit of the Surat City.
1,13,655	1,14,770	23,02,623	8,199	3	241	8,443	50	919	1,10,281	1,11,250	22,52,154	(c) Do. Portion of the Olpád Táluka beyond 10 miles of the Surat City.
												(d) Do. Jaláipur Táluka and 33 coast villages of the Bulsár Táluka.
												(e) Do. Párdi Táluka.
												(f) Do. Bulsár Táluka, exclusive of 33 coast villages.
												(g) Do. Bárdoli Táluka and portion of the Mándvi Táluka south of the Tápti.
25,859	31,201	9,04,922	113	254	208	575	159	4,693	24,710	29,552	8,14,837	(h) Do. Portion of the Mándvi Táluka north of the Tápti.
												(i) Do. Chikhli Táluka.
...	...	.....	...	100	100	200	...	...	...	...	.....	(j) Do. Dangs.
855	1,835	73,491	3	16	57	76	289	495	984	1,768	69,238	(k) Do. Párdi, Chikhli, Bulsár East and Bulsár West for Kaliparaj.
32	10,315	6,57,777	...	...	157	157	10,012	...	75	10,087	6,57,060	(l) Do. Sálsette and Bassein Tálukas.
...	2,555	2,18,845	...	...	73	73	2,452	...	...	2,452	2,43,306	
2,784	2,799	59,885	...	...	20	20	12	...	2,273	2,285	51,913	(m) Do. Máhim Táluka.
27,417	27,417	4,44,731	...	...	141	141	...	...	24,160	24,160	4,18,181	(n) Do. Dáhánu Táluka
14,872	17,524	3,73,406	...	2	97	99	...	446	9,181	9,627	3,05,777	(o) Do. Umbargaon Petha.
27,288	27,288	5,42,425	...	1	104	105	...	...	24,305	24,305	4,46,942	(p) Do. Kalyán Táluka, the rest of the district and Jawhár State.
13,130	13,130	2,71,229	...	...	18	18	...	...	14,366	14,366	2,32,969	
55	55	573	1	...	1	2	10	...	29	39	610	(q) Do. Panvel and Alibág Tálukas. The rates of tree-tax applicable to Kharapat portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).
6,597	6,599	2,42,352	1	18	45	64	2	...	8,171	8,173	2,33,227	
1,881	1,881	62,899	...	3	7	10	...	...	1,590	1,590	39,887	
316	316	3,962	...	...	2	2	...	...	122	122	2,433	
...	...	.....	...	...	...	...	...	...	...	...	.....	(r) Do. Rest of the District and Sudhágád Mahál.
...	...	.....	...	...	...	...	...	...	...	...	.....	
2,36,314	2,60,383	62,33,794	8,347	407	1,303	10,057	12,986	7,462	2,21,221	2,41,669	58,61,979	

was 93 compared with 78 in the previous year.

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1907-08.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	1	2	3	4	5	6
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Imported by sea into Bombay—						
	1907-08 ...	1,596,616	110,258	3,725	281,640	132,527
	1906-07 ...	1,770,864	106,392	2,802	254,502	134,973
	Sold by Licensees—					
1	Ahmedabad ...	1,695	618	20	6,211	187
2	Kaira	29	17	...	239	...
3	Panch Maháls ...	99	13	...	219	...
4	Broach	113	135	11	1,797	...
5	Surat	362	530	31	3,985	122
6	Thána	1,365	473	56	4,102	2
7	Bombay	156,654	41,879	2,886	150,685	76,555
8	Kolába	394	235	5	1,461	8
9	Ratnágiri	31	109	...	604	...
10	Kánara { Below ghát... / Above ghát... }	202	191	1	699	...
11	Dhárwár	3,057	691	1	7,675	127
12	Belgaum	4,487	727	...	4,504	287
13	Bijápur	48	20	...	547	...
14	Sholápur	1,131	145	1	3,819	4
15	Sátára	631	276	39	3,780	41
16	Poona	26,385	2,880	282	18,998	35
17	Ahmednagar	954	404	16	4,479	69
18	Násik	2,949	352	8	3,302	37
19	West Khándesh ...	95	77	53	1,573	3
20	East Khándesh ...	2,962	291	20	3,003	27
	Total... { 1907-08 ...	203,643	50,063	3,430	221,682	77,504
	Total... { 1906-07 ...	197,444	51,682	3,897	201,420	83,957

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1907-08 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.			Denatured Spirit produced in India.						Remarks.
			Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.		Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1		2	3	4	5	6	7	8	9
		Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom	...	859	...	...	...	Madras Presidency	1	...	
Austria-Hungary	...	33,612	...	...	...	.....	...	...	
Germany	...	11,124	...	...	...	.....	...	...	
Java	...	5,520	...	...	...	.....	...	...	
Aden	...	67	...	...	...	.....	...	...	
Total	...	51,182	...	...	...	.....	1	...	

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., and (4) the incidence of duty, fees, etc., per seer of the drugs consumed in each British District of the Presidency during the year 1907-08.

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Realisations.			
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)	Other items.	Total.
1	2	3		4			5			
		Seers.	Tolas.				Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,697	0·4	Rs. 5-0-0.	Re. 1-0-0.	Rs. 8-0-0.	16,956	5,614	82	22,652
2	Kaira	1,038	0·1				4,366	4,216	13	8,595
3	Panch Mahals	535	0·2				2,056	40	21	2,117
4	Broach	985	0·3				4,313	2,071	36	6,420
5	Surat	1,574	0·2				5,758	11,960	42	17,760
6	Thána	1,060	0·1				5,088	1,364	42	6,494
7	Bombay	16,977	1·8				80,244	26,830	...	1,07,074
8	Kolába	1,099	0·1				5,216	2,948	23	8,187
9	Ratnágiri	863	0·06				4,303	2,271	30	6,604
10	Kánara ... { Below ghát ... / Above ghát ...	1,166	0·2				5,806	5,195	52	11,053
11	Dhárwár	4,983	0·4				24,915	14,347	147	39,409
12	Belgaum	2,351	0·2				11,755	5,926	81	17,762
13	Bijápur	933	0·1				4,661	4,787	46	9,494
14	Sholápur	1,200	0·1				5,976	6,554	74	12,604
15	Sátára	4,612	0·3				23,032	9,400	286	32,718
16	Poona	4,363	0·4				20,531	19,740	231	40,502
17	Ahmednagar	1,481	0·1				7,117	7,023	668	14,808
18	Násik	2,424	0·2				11,193	14,286	110	25,589
19	West Khándesh	647	0·1				2,931	2,914	68	5,913
20	East Khándesh	1,611	0.1				7,320	7,081	178	14,579
	Total ...	53,599	0·3	...	...	...	2,53,537	1,54,567	2,230	4,10,334

Serial Number.	District.	Incidence on consumption per seer.				Remarks.
		Duty.	License fees.	Other items.	Total.	
1	2	6				7
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	4 9 5	1 8 4	0 0 4	6 2 1	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja like Májum, etc., which are included in other sorts in column 22 of Imperial Form I being excluded.
2	Kaira	4 3 4	4 1 0	0 0 2	8 4 6	
3	Panch Mahals	3 13 6	0 1 2	0 0 8	3 15 4	
4	Broach	4 6 1	2 1 8	0 0 7	6 8 4	
5	Surat	3 10 6	7 9 7	0 0 5	11 4 6	
6	Thána	4 12 10	1 4 7	0 0 8	6 2 1	
7	Bombay	4 11 1	1 9 3	0 0 0	6 4 4	
8	Kolaba	4 11 11	2 10 11	0 0 4	7 7 2	
9	Ratnágiri	4 15 9	2 10 1	0 0 7	7 10 5	
10	Kánara ... { Below ghát ... / Above ghát ...	4 15 8	4 7 3	0 0 9	9 7 8	(b) This is the duty on drugs actually consumed as shown in column 3.
11	Dhárwár	5 0 0	2 14 1	0 0 6	7 14 7	
12	Belgaum	5 0 0	2 8 4	0 0 7	7 8 11	
13	Bijápur	4 15 11	5 2 1	0 0 9	10 2 9	
14	Sholápur	4 15 8	5 7 5	0 1 0	10 8 1	
15	Sátára	4 15 11	2 0 7	0 1 0	7 1 6	
16	Poona	4 11 1	4 8 5	0 0 10	9 4 4	
17	Ahmednagar	4 12 11	4 11 0	0 7 3	9 15 2	
18	Násik	4 9 11	5 14 4	0 0 9	10 9 0	
19	West Khándesh	4 8 6	4 8 1	0 1 8	9 2 3	
20	East Khándesh	4 8 9	4 6 4	0 1 9	9 0 10	(c) This is the fee actually bid for shops at auction.
	Average ...	11 8	2 14 2	0 0 8	7 10 6	

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX I.

ROYAL LIBRARY OF THE BOMBAY BRANCH OF THE ASIATIC SOCIETY

B 486—10

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1907.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Name of Táluka in which permitted.	Of Gánja.		Of Bháng.			Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar	18	291 34	1	5 15	Ahmednagar	1,791 37	3 15	5,741 17	30 16	...	...	27 18	...	7,533 14	61 9	...
Nevása	26	...	1	...												
Kopergaon	5	11 25	...	...												
Ráhuri	14	2 3	1	...												
Sátára District.																
Khánápur	13	55 9	...	...	Vita ...	390 39	...	678 2	...	...	...	...	...	1,269 1	...	...
					Bombay ...	...	...	53 35	58 14	13 12	676 14	77 20	68 29	729 9	135 34	103 1
					Surat ...	...	...	4 38	6 19	1 39	63 8	36 36	...	68 6	43 15	1 39
Total ...	(a)76	360 31	3	5 15		2,182 36	3 15	6,677 12	95 9	16 11	739 22	141 34	68 29	9,599 30	240 18	104 0

(a) The plant was actually cultivated in 21 villages.
(b) Price of new drugs.
(c) Price of old drugs.
(d) Exclusive of 2 maunds 26 seers of seeds issued.
(e) Inclusive of 43 maunds 23 seers on account of drysge and deficiency.

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1908.

Intoxicating Drugs removed from the Warehouse during the year									Balance at the Warehouse on 31st March 1908.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction, being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng	Charas	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
803 6	32 21	...	824 21	...	...	2,575 35	0 33	...	3,329 31	27 35	...	514 12 3	14 0 0	20 0 0	.....
(d) 230 39	...	...	28 18	...	...	(c) 396 7	...	...	620 31	...	...	41 9 9	13 0 0	.....	.....
554 22	92 22	87 36	...	...	...	93 16	8 38	1 30	114 24	29 12	10 26	14 12 3	(b) 38 5 4 (c) 28 0 0	15 0 0	(b) 132 10 8 (c) 91 6 10
53 24	27 35	1 14	...	...	...	7 38	3 27	0 1	6 24	11 33	0 24	2 7 0	35 0 0	17 8 0	2 4 0
1,642 11	152 38	89 10	852 39	...	...	3,063 17	13 18	1 31	4,071 30	69 0	11 10	576 9 3			

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realised during the financial year 1907-08.

	Name of British Districts or Native States.	Opium imported or brought from					Duty realised on				Remarks.
		Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 4.	Opium shown in column 4.		Total of columns 7 to 9.	
		Duty-paid.	Duty-free.				Opium transferred from Imperial to Excise at Rs. 600 per chest.	Differential duty at Rs. 100 per chest.		
	1	2	3	4	5	6	7	8	9	10	11
	British Districts.	Chests.	Chests.	Chests.	Lbs. (a)	Lbs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ..	...	...	140	...	19,054	...	84,000	14,000	98,000	(a) Figures in column 5 denote the issues out of 456 chests purchased by Government for supply to Depôts.
2	Kaira ...										
3	Panch Mahâls ..	...	...	24	...	3,266	...	14,400	2,400	16,800	
4	Broach ...	...	...	32	...	4,355	...	19,200	3,200	22,400	
5	Surat ...	...	...	20	...	2,722	...	12,000	2,000	14,000	
6	Thána ...	...	...	...	685	685	...	...	...	.....	
7	Bombay ...	...	...	...	11,654	11,654	...	...	...	.....	(b) This is inclusive of the pass fee of Rs. 98,350 on 140½ chests issued to Sind.
8	Kolába ..	...	...	...	568	568	...	...	...	.....	
9	Ratnágiri ...	...	...	...	183	183	...	...	...	.....	
10	Kánara { Below ghat .. / Above ghat .. }	...	...	...	119	119	...	...	...	.....	
11	Dhárwár ...	...	...	...	756	756	...	...	...	.....	(c) Issues to Baroda Cantonment (lbs. 61), and Aden (lbs. 112).
12	Belgaum ...	...	...	...	578	578	...	...	...	.....	
13	Bijápur ...	...	...	...	336	336	...	...	...	.....	
14	Kholápur ...	...	...	53	...	7,213	...	31,800	5,300	37,100	
15	Satára ..	...	...	...	2,026	2,026	...	...	...	.....	
16	Poona ...	...	...	68½	...	9,323	...	41,100	6,850	47,950	
17	Ahmednagar ..	...	...	41	...	5,580	..	24,600	4,100	28,700	(d) Inclusive of the pass fee on 1 chest of the year 1906-07 realized during 1907-08, and exclusive of the pass fee on ½ chest of the year 1907-08 which was not realized during that year.
18	Násik ...	...	...	25½	...	3,471	...	15,300	2,550	17,850	
19	West Khándesh ...	...	...	...	1,773	1,773	...	...	...	.....	
20	East Khándesh ...	...	...	...	8,531	8,531	...	...	...	.....	
	Purchased by Government.	...	...	(b) 456	...	...	...	2,73,600	45,600	(b) 3,19,200	
					(c)173	(c)173	...	...	...	.....	
	Total, British Districts	...	...	860	27,382	82,366	...	5,16,000	86,000	6,02,000	
	Native States.										
1	Cutch ..	2½	...	56½	...	8,031	1,750	33,900	5,650	41,300	
2	Káthiáwár ..	(d) 110	...	77	9,357	34,810	77,000	(d) 46,200	(d) 7,700	1,30,900	
3	Palanpur ...	...	52	...	3,107	10,185	...	...	...	.....	
4	Mahi Kántha ..	...	12	...	1,320	2,953	...	...	...	.....	
5	Rewa Kántha ...	...	41½	7½	...	6,669	...	4,500	750	5,250	
6	Cambay ...	...	...	14	...	1,906	...	8,400	1,400	9,800	
7	Other States ..	...	...	1½	3,914	4,118	...	900	150	1,050	
	Total, Native States ...	112½	105½	156½	17,698	68,672	78,750	93,900	15,650	1,88,300	
	Grand Total ...	112½	105½	1,016½	45,080	151,038	78,750	6,09,900	1,01,650	7,90,300	

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1907-08.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	12,815	·65	Rs. 5½ per pound.	65,906	...	34	65,940
2	Kaira	5,223	·29		26,861	...	...	26,861
3	Panch Maháls	3,377	·52		17,367	...	...	17,367
4	Broach	5,071	·69		26,079	...	1	26,080
5	Surat	2,483	·15		12,770	...	...	12,770
6	Thána	697	·03		3,585	1,314	6	4,905
7	Bombay	11,409	·59		58,675	46,000	227	1,04,902
8	Kolába	572	·04		2,942	1,478	33	4,453
9	Ratnágiri	179	·01		921	535	...	1,456
10	Kánara ... Below ghat ... / Above ghat ...	117	·01		602	225	14	841
11	Dhárwár	751	·02		3,862	2,800	41	6,703
12	Belgaum	554	·02		2,849	837	5	3,741
13	Bijápur	325	·01		1,671	1,110	13	2,794
14	Sholápur	7,032	·39		36,165	...	8	36,173
15	Sátára	1,990	·07		10,234	9,960	111	20,305
16	Poona	9,262	·38		47,633	...	1	47,634
17	Ahmednagar	7,124	·34		36,638	...	...	36,638
18	Násik	3,564	·17		18,329	...	2	18,331
19	West Khándesh	1,774	·15		9,123	10,499	50	19,672
20	East Khándesh	8,488	·35		43,653	51,709	301	95,663
	Total ...	82,807	·23	...	4,25,865	1,26,517	847	5,53,229
Gain on sale-proceeds of opium								43,989
							Total ...	5,97,218

Serial Number.	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
1	2	6	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	16 to 15	5 2 3	...	...	5 2 3	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	16 to 15	5 2 3	...	...	5 2 3	
3	Panch Maháls	16 to 15	5 2 3	...	...	5 2 3	
4	Broach	16 to 15	5 2 3	...	...	5 2 3	
5	Surat	16 to 15	5 2 3	...	...	5 2 3	
6	Thána	17 to 16	5 2 3	1 14 2	0 0 2	7 0 7	(b) These are fees actually bid for shops at auction.
7	Bombay	18½ to 17½	5 2 3	4 0 6	0 0 4	9 3 1	
8	Kolába	17 to 16	5 2 3	2 9 4	0 0 11	7 12 6	
9	Ratnágiri	17 to 16	5 2 3	2 15 10	...	8 2 1	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kánara ... Below ghat ... / Above ghat ...	17 to 16	5 2 3	1 14 9	0 1 11	7 2 11	
11	Dhárwár	17 to 16	5 2 3	3 11 8	0 0 10	8 14 9	
12	Belgaum	17 to 16	5 2 3	1 9 7	0 0 2	6 12 0	
13	Bijápur	17 to 16	5 2 3	3 6 8	0 0 8	8 9 7	
14	Sholápur	14½ to 13½	5 2 3	...	...	5 2 3	
15	Sátára	17 to 16	5 2 3	5 0 1	0 0 11	10 3 3	
16	Poona	14½ to 13½	5 2 3	...	...	5 2 3	
17	Ahmednagar	14½ to 13½	5 2 3	...	...	5 2 3	
18	Násik	14½ to 13½	5 2 3	...	...	5 2 3	
19	West Khándesh	17 to 16	5 2 3	5 14 8	0 0 5	11 1 4	
20	East Khándesh	17 to 16	5 2 3	6 1 6	0 0 7	11 4 4	
	Average ...	.....	5 2 3	1 8 5	0 0 2	6 10 10	
Gain on sale-proceeds of opium						0 8 6	
					Total ...	7 3 4	

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX L.

Summary of the Account of the Opium Transactions of the undermentioned Native States during the year 1907-1908.

	Name of State or Political Agency.	Stock on 1st April 1907.	Imported from Málwa.		Imported from Bombay.		Imported from Government Local Depôt.	Confiscated Opium.
			Duty-free.	Duty-paid.	Market.	Government Warehouse.		
	1	2	3	4	5	6	7	8
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1	Cutch ...	186	...	340	7,691	...	...	...
2	Káthiáwár ...	6,796	...	14,972	10,481	136	9,221	4
3	Pálanpur ...	818	7,078	...	...	...	3,107	...
4	Mahi Kántha ...	621	1,633	...	...	340	980	...
5	Rewa Kántha ...	259	5,649	...	1,020	...	...	1
6	Cambay ...	222	...	...	1,906	...	...	...
7	Other States ...	259	...	...	204	613	3,301	...
	Total for the year 1907-1908	9,161	14,360	15,312	21,302	1,089	16,609	5
	Total for the year 1906-1907	9,524	11,025	13,202	18,988	817	15,093	44

	Name of State or Political Agency.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on the 31st March 1908.	Population.	Rate of licit consumption per head of Population.
	1	9	10	11	12	13	14	15
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
1	Cutch ...	...	8,217	7,941	75	201	488,022	·65
2	Káthiáwár ...	2	41,612	34,336	365	6,911	2,329,196	·59
3	Pálanpur ...	...	11,003	9,680	123	1,200	467,271	·83
4	Mahi Kántha ...	1	3,575	3,137	21	417	361,545	·35
5	Rewa Kántha ...	...	6,929	5,473	230	1,226	479,065	·46
6	Cambay ...	...	2,128	1,752	26	350	75,225	·93
7	Other States ...	...	4,377	4,147	18	212	2,475,739	·01
	Total for the year 1907-1908	3	77,841	66,466	858	10,517	6,676,063	·38
	Total for the year 1906-1907	7	68,700	58,700	839	9,161	6,676,063	·35

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1907-1908.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realisation in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
1		2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	3,21,378	...	3,21,378	3,13,790	...	3,13,790	7,588	...	...	6,684	3,20,474	
2	Kaira ...	67,363	...	67,363	66,033	...	66,033	1,330	...	...	330	66,363	
3	Panch Mahals ...	1,14,516	...	1,14,516	1,14,330	...	1,14,330	186	...	...	...	1,14,330	
4	Broach ...	3,08,831	...	3,08,831	3,06,210	...	3,06,210	2,621	...	...	17,947	3,24,157	
5	Surat ...	14,13,536	...	14,13,536	14,08,754	...	14,08,754	4,782	...	...	51,680	14,60,434	
6	Thána ...	14,84,476	...	14,84,476	14,77,005	...	14,77,005	5,159	...	2,312	1,704	14,78,709	
7	Bombay ...	45,47,383	2,271	45,49,654	37,28,346	...	37,28,346	8,19,037	...	2,271	8,74,492	46,02,838	
8	Kolába ...	4,29,106	...	4,29,106	4,26,473	...	4,26,473	2,633	...	...	1,14,901	5,41,374	
9	Ratnágiri ..	2,85,736	1,396	2,87,132	2,40,495	985	2,41,480	43,035	347	2,270	44,400	2,85,880	
10	Kánara { Below ghat. / Above ghat. }	1,88,475	...	1,88,475	1,57,381	...	1,57,381	30,893	...	201	40,978	1,98,359	
11	Dhárwár ...	6,19,988	2,505	6,22,493	6,11,234	1,817	6,13,051	6,913	..	2,529	31,755	6,44,806	
12	Belgaum ...	4,96,564	8,882	5,05,446	4,73,120	2,405	4,75,525	24,938	...	4,983	21,262	4,96,787	
13	Bijápur ...	2,09,921	3,395	2,13,316	2,06,218	3,395	2,09,613	2,363	...	1,340	12,433	2,22,046	
14	Sholápur ...	2,61,332	...	2,61,332	2,54,220	...	2,54,220	7,112	...	...	17,179	2,71,399	
15	Sátára ...	2,60,370	2,956	2,63,326	2,39,350	1,973	2,41,323	19,927	...	2,076	13,366	2,54,689	
16	Poona ...	10,54,629	13,818	10,68,447	9,90,009	9,159	9,99,168	60,394	1,934	6,951	49,477	10,48,645	
17	Ahmednagar ...	2,44,688	1,142	2,45,830	2,36,234	1,142	2,37,376	7,669	...	785	5,528	2,42,904	
18	Násik ...	4,20,904	...	4,20,904	4,15,068	...	4,15,068	5,833	...	3	34,270	4,49,338	
19	West Khándesh ...	14,57,484	...	14,57,484	14,37,888	...	14,37,888	4,324	...	15,272	70,681	15,08,569	
20	East Khándesh ...												
	Total ...	1,41,86,680	36,365	1,42,23,045	1,31,02,158	20,876	1,31,23,034	10,56,737	2,281	40,993	14,09,067	1,45,32,101	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1907-1908.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
1		2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	3,20,474	.....	6,684	3,13,790	...	7,588	3,21,378	
2	Kaira	1,80,693	1,14,330	330	66,033	...	1,330	67,363	One Treasury.
3	Panch Mahals	.....	.....	.....	.....	1,14,330	186	1,14,516	One Treasury.
4	Broach	3,24,157	.....	17,947	3,06,210	...	2,621	3,08,831	
5	Surat	14,60,434	.....	51,680	14,08,754	...	4,782	14,13,536	
6	Thána	14,78,709	.....	1,704	14,77,005	...	5,159	14,82,164	
7	Bombay	49,00,972	(a) 2,98,134	8,74,492	37,28,346	...	8,19,037	45,47,383	(a) On account of Sind.
8	Kolába	5,41,374	.....	1,14,901	4,26,473	...	2,633	4,29,106	
9	Ratnágiri	2,85,880	... ..	44,400	2,41,480	...	43,035	2,84,515	
10	Kánara { Below ghat ... / Above ghat ... }	1,89,209	.....	40,978	1,48,231	9,150	30,893	1,88,274	
11	Dhárwár	6,53,956	9,150	31,755	6,13,051	...	6,913	6,19,964	
12	Belgaum	4,96,787	.....	21,262	4,75,525	...	24,938	5,00,463	
13	Bijápur	2,22,046	.....	12,433	2,09,613	...	2,363	2,11,976	
14	Sholápur	2,71,399	.....	17,179	2,54,220	...	7,112	2,61,332	
15	Sátára	2,54,689	.....	13,366	2,4 ,323	...	19,927	2,61,250	
16	Poona	10,48,645	.....	49,477	9,99,168	...	60,394	10,59,562	
17	Ahmednagar	2,42,904	.....	5,528	2,37,376	...	7,669	2,45,045	
18	Násik	4,49,338	.....	34,270	4,15,068	...	5,833	4,20,901	
19	West Khándesh	15,08,569	.....	70,681	14,37,888	...	4,324	14,42,212	
20	East Khándesh								
	Total ...	1,48,30,235 + 105 (b)	4,21,614	14,09,067	1,29,99,554	1,23,480	10,56,737	1,41,79,771	(b) Realized at the Rájkot Treasury in Káthiáwár.

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp-drugs during the year 1907-08.

District.	Cases detected.												Cases in which Convictions were obtained.
	Offences relating to Liquor.									Offences relating to Hemp-drugs.			
	Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.			
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	
1 Ahmedabad	15	...	15	28	...	28	2	...	2	...	...	...	
2 Kaira	124	1	125	13	...	13	20	...	20	1	...	1	
3 Panch Mahals	75	15	90	41	7	48	...	...	...	...	...	...	
4 Broach	6	...	6	10	...	10	6	...	8	2	...	2	
5 Surat	15	13	28	40	20	60	31	8	39	...	...	...	
6 Thána	30	1	31	21	...	21	42	1	43	...	...	...	
7 Bombay	...	...	...	38	...	38	2	...	2	...	...	...	
8 Kolába	5	...	5	14	...	14	8	...	8	...	...	...	
9 Ratnágiri	10	...	10	15	...	15	19	...	19	...	...	...	
10 Kánara { Below Ghát. / Above Ghát.	...	...	...	5	...	5	32	...	32	...	...	...	
11 Dhárwár	29	1	30	5	1	6	16	...	16	...	...	...	
12 Belgaum	11	...	11	18	...	18	19	...	19	...	...	...	
13 Bijápur	2	...	2	40	...	40	10	...	10	4	...	4	
14 Sholápur	...	...	...	24	...	24	3	...	3	4	...	4	
15 Sátára	5	...	5	4	...	4	23	...	23	9	...	9	
16 Poona	...	...	...	7	...	7	45	...	45	6	...	6	
17 Ahmednagar	...	...	...	5	...	5	7	...	7	1	...	1	
18 Násik	40	...	40	35	...	35	36	...	36	2	...	2	
19 West Khándesh	19	...	19	14	...	14	8	...	8	...	...	...	
20 East Khándesh	1	...	1	24	...	24	39	...	39	...	...	...	
Total { 1907-1908	387	31	418	401	28	429	370	9	379	29	...	29	1,555
Total { 1906-1907	485	23	508	377	39	416	403	22	425	68	...	68	1,811

District.	Cases detected—*continued.*												
	Offences relating to Hemp-drugs—*continued.*									Total.			
	Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	14	15	16	17	18	19	20	21	22	23	24	25	26
1 Ahmedabad	5	...	5	44	...	44	...	...	...	94	...	94	90
2 Kaira	...	...	...	...	...	...	...	...	...	158	1	159	147
3 Panch Mahals	34	...	34	1	...	1	...	...	...	151	22	173	168
4 Broach	...	...	...	9	...	9	...	...	...	35	...	35	35
5 Surat	1	...	1	...	...	...	...	...	...	87	41	128	122
6 Thána	...	...	...	1	...	1	...	...	...	94	2	96	86
7 Bombay	4	...	4	34	...	34	1	...	1	79	...	79	72
8 Kolába	...	...	...	1	...	1	2	...	2	30	...	30	27
9 Ratnágiri	...	...	...	1	...	1	2	...	2	47	...	47	40
10 Kánara. { Below Ghát. / Above Ghát.	...	...	...	1	...	1	...	...	...	38	...	38	32
11 Dhárwár	...	...	...	...	...	...	...	...	...	50	2	52	50
12 Belgaum	...	...	...	1	...	1	1	...	1	50	...	50	37
13 Bijápur	20	...	20	3	1	4	4	...	4	83	1	84	72
14 Sholápur	21	...	21	11	...	11	2	...	2	65	...	65	62
15 Sátára	...	...	...	2	...	2	2	...	2	45	...	45	39
16 Poona	2	...	2	9	...	9	...	...	...	69	...	69	59
17 Ahmednagar	28	...	28	21	...	21	2	...	2	64	...	64	52
18 Násik	52	...	52	7	...	7	8	...	8	180	...	180	159
19 West Khándesh	6	...	6	...	...	...	5	...	5	52	...	52	45
20 East Khándesh	92	...	92	9	...	9	8	...	8	173	...	173	161
Total { 1907-1908	265	...	265	155	1	156	37	...	37	1,644	69	1,713	1,555
Total { 1906-1907	335	...	335	105	...	105	113	...	113	1,886	84	1,970	1,811

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1907-08.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
British Districts.																		
1 Ahmedabad ...	...	...	6	...	1	...	4	...	11	12	3	9	Days. 90	Days. ...	Rs. a. p. 72 4 0	Rs. a. p. 71 14 0	Days. 5	Lbs. t. grs. 6 23 78¼
2 Kaira ...	...	...	2	...	...	...	...	...	2	2	...	2	90	...	40 0 0	40 0 0	...	1 0 157½
3 Panch Mahals ...	...	...	14	...	15	1	...	...	30	31	1	30	90	60	296 0 0	219 0 0	30	20 39 49½
4 Broach ...	...	...	...	...	1	...	...	...	1	1	...	1	...	...	5 0 0	5 0 0	...	0 0 45
5 Surat ...	...	...	...	...	1	1	...	...	2	2	...	2	...	...	9 0 0	9 0 0	...	0 2 90
6 Thána ...	...	...	2	...	...	...	...	...	2	2	...	2	30	...	10 0 0	10 0 0	...	0 26 132
7 Bombay ...	...	...	2	1	14	...	...	...	17	18	...	18	30	...	513 0 0	513 0 0	...	7 27 45
8 Kolába ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
9 Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
10 Kánara ... { Below Ghát. / Above Ghát. }	...	...	...	...	...	...	..	...	...	...	...	...	...	...	.....	.....	...	.....
11 Dhárwár ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
12 Belgaum ...	...	...	1	1	...	...	...	...	2	2	...	2	...	...	30 0 0	30 0 0	...	0 1 111½
13 Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
14 Sholápur ...	...	...	5	...	...	...	3	...	8	8	...	8	...	...	265 4 0	240 4 0	25	2 3 78½
15 Sátára ...	...	...	...	...	...	...	2	...	2	2	...	2	...	...	80 0 0	80 0 0	...	0 1 45
16 Poona ...	...	...	9	...	...	...	1	...	10	10	1	9	...	...	164 0 0	134 0 0	25	1 28 156½
17 Ahmednagar ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	1 0 0	1 0 0	...	10 12 90
18 Násik ...	...	...	11	...	...	...	...	...	11	11	...	11	180	...	233 0 0	233 0 0	...	12 22 27½
19 East Khándesh ...	...	...	11	1	9	1	2		24	24	2	22	...	...	290 4 0	149 0 0	37	5 15 121½
20 West Khándesh ...	...	1	1	...	5	...	2	...	9	9	3	6	...	...	81 0 0	81 0 0	...	0 24 93¾
21 Baroda Contonment ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	... ..	.....	...	0 3 135
Total of British Districts for the year 1907-08 ...	...	1	67	3	46	3	14	...	134	137	10	127	510	60	2,089 12 0	1,816 2 0	132	69 33 97½
Do. for the year 1906-07 ...	1	1	60	2	80	...	8	1	153	155	11	144	183	136	2,905 0 0	2,550 0 0	179	45 0 59$\frac{13}{16}$
Native States.																		
1 Cutch ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
2 Káthiáwár ...	...	...	2	...	...	...	...	...	2	2	1	1	365	...	.....	.....	...	4 26 137
3 Cambay ...	...	...	21	...	...	...	...	...	21	33	1	32	...	...	133 0 0	133 0 0	...	0 4 153$\frac{7}{32}$
4 Pálanpur ...	...	...	4	...	8	...	...	...	12	13	2	11	727	...	160 0 0	65 0 0	166	27 15 74½
5 Mahi Kántha ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
6 Rewa Kántha ...	...	...	2	...	1	...	...	...	3	3	1	2	...	...	50 0 0	50 0 0	...	0 19 89
7 States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
8 Do. Sátára Agency. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Total of Native States for the year 1907-08 ...	...	...	29	...	9	...	...	...	38	51	5	46	1,092	...	343 0 0	248 0 0	166	32 26 84$\frac{31}{32}$
Do. for the year 1906-07 ...	1	1	19	...	13	2	..	...	36	43	2	35	1,359	270	751 3 0	576 3 0	166	70 9 120$\frac{3}{16}$
Grand Total of British Districts and Native States for the year 1907-08 ...	...	1	96	3	55	3	14	...	172	188	15	173	1,602	60	2,432 12 0	2,064 2 0	298	102 20 2$\frac{7}{32}$
Do. for the year 1906-07 ...	2	2	79	2	93	2	8	1	189	198	13	179	1,542	406	3,746 3 0	3,126 3 0	345	115 9 179$\frac{13}{32}$

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

DETAIL OF GROSS RECEIPTS DURING

District	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Toddy.				
												Tree-tax.				Deficiencies in Minimum Guaranteed Revenue for tree-tax.
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad	192	...	...	...	...	2,86,197	...	4,602	67	1,860	2,92,726	...	...	100	100	...
2 Kaira	...	...	...	...	...	60,073	...	1,709	39	...	61,821	...	...	...	...	...
3 Panch Mahals	10	...	...	...	...	1,10,971	...	338	422	...	1,11,731	...	...	...	...	...
4 Broach	80	...	...	...	...	2,82,748	...	16,463	...	...	2,99,211	...	...	9,525	9,525	...
5 Surat	134	82	...	...	82	9,02,122	...	51,631	88	...	9,54,141	...	...	3,17,122	3,17,122	...
6 Thána	295	...	...	...	...	13,11,388	...	...	...	...	13,11,388	...	...	1,24,640	1,24,640	...
7 Bombay	1,14,545	2,556	...	13	2,569	(a) 25,02,950	...	7,26,687	138	...	32,29,775	...	1,91,280	...	1,91,280	...
8 Kolába	1,010	...	...	...	...	5,16,176	...	...	...	...	5,16,176	...	...	13,286	13,286	...
9 Ratnágiri	145	...	...	...	...	69,499	...	...	3,963	...	73,462	97,292	...	83,052	1,80,344	...
10 Kánara { Below ghat. / Above ghat. }	440	...	...	...	...	24,873 / 83,767	...	... 7,002	481 / ...	...	25,354 / 90,769	21,611	...	26,966	48,577	2,550
11 Dhárwár	2,070	...	...	...	...	3,40,242	...	22,678	3	...	3,62,923	...	...	57,685	57,685	...
12 Belgaum	191	...	...	...	...	2,65,944	...	59,584	232	...	3,25,760	...	...	41,888	41,888	...
13 Bijápur	10	...	...	..	...	68,057	...	9,105	42	...	77,204	...	...	55,062	55,062	...
14 Sholápur	2	...	...	...	...	1,56,994	...	16,107	...	...	1,73,101	...	...	32,612	32,612	...
15 Sátára	820	...	...	...	...	1,67,889	...	36,961	250	...	2,05,100	...	...	280	280	...
16 Poona	4,063	...	15,190	...	15,190	7,69,191	...	1,73,169	806	...	9,43,166	...	...	13,052	13,052	...
17 Ahmednagar	11	...	...	...	...	1,40,834	...	49,033	301	...	1,90,168	...	...	3,762	3,762	...
18 Násik	1,204	...	...	...	...	3,89,133	...	30,720	717	...	4,20,569	...	...	605	605	...
19 West Khándesh	350	...	...	...	...	5,42,859	,130	23	...	9,500	5,61,512	...	...	...	...	...
20 East Khándesh	4,225	...	...	...	...	7,82,424	10,978	65,468	...	...	8,58,870	...	...	...	...	...
Total. 1907-1908	1,29,797	2,638	15,190	13	17,841	97,74,630	20,108	12,71,280	7,549	11,330	1,10,84,927	1,19,903	1,91,280	7,89,639	10,99,822	2,550
Total. 1906-1907	1,26,903	2,383	13,363	14	15,760	83,54,329	31,459	9,60,652	5,170	10,528	93,62,138	1,02,004	1,83,661	7,55,310	10,49,975	2,663

(a) Exclusive of Rs. 1,99,784 on account of duty on spirit issued for sale in Sind.

FORM No. 1.

Net Revenue of 1907-1908.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80	...	180	...	...	...	...	22,209	5,089	27,298	35	3	9	31	78	3,20,474	27,141	2,93,333
...	17	17	...	1	...	1	1,568	2,941	4,509	5	...	10	...	15	66,363	56,547	1,24,146
...	...	...	...	...	...	...	1,850	725	2,575	...	...	14	...	14	1,14,330		
3,586	5	18,116	...	...	...	...	4,530	2,216	6,746	...	1	3	...	4	3,24,157	24,635	2,99,522
1,65,076	404	4,82,662	...	5	...	5	11,297	11,930	23,227	178	...	5	...	183	14,60,434	28,621	14,31,813
32,538	2,561	1,59,739	...	1,439	...	1,439	3,872	1,967	5,839	...	2	3	4	9	14,78,709	42,252	14,36,457
43,055	1,312	2,35,647	(b) 6,92,300	46,015	43,989	7,82,304	1,42,062	25,719	1,67,781	794	5	69,196	222	70,217	46,02,833	2,16,957	43,85,881
2,964	235	16,435	...	1,056	...	1,056	3,758	2,649	6,407	...	2	207	31	240	5,41,374	21,126	5,20,248
23,130	1,301	2,04,775	...	424	...	424	4,520	2,414	6,934	113	...	27	...	140	2,85,880	35,431	2,50,449
18,241	554	69,922	...	178	...	178	5,668	5,901	11,569	10	10	103	4	127	1,98,359	20,257	1,78,102
1,67,133	851	2,25,669	...	3,246	...	3,246	33,956	16,838	50,794	60	16	3	25	104	6,44,806	26,730	6,18,076
1,03,729	694	1,46,311	...	1,420	...	1,420	15,171	7,815	22,986	112	...	2	5	119	4,96,787	37,282	4,59,505
76,545	641	1,32,248	...	1,899	...	1,899	5,152	5,369	10,521	119	10	32	3	164	2,22,046	13,793	2,08,253
53,347	338	86,297	...	...	...	...	5,500	6,456	11,956	35	...	...	8	43	2,71,399	19,874	2,51,525
110	331	724	...	9,699	...	9,699	23,839	14,270	38,109	20	100	106	11	237	2,54,689	20,538	2,34,151
24,630	598	38,280	...	...	...	...	24,795	23,050	47,845	3	...	97	1	101	10,48,645	32,845	10,15,800
6,821	105	10,688	...	...	...	...	34,126	7,341	41,467	570	...	...	...	570	2,42,904	31,804	2,11,100
75	21	701	...	...	...	...	11,031	15,685	26,716	59	2	87	...	148	4,49,338	30,701	4,18,637
...	....	...	...	9,779	...	9,779	2,823	3,009	5,832	152	40	63	10	265	5,77,738	59,588	5,18,150
...	...	...	...	48,521	...	48,521	6,863	7,614	14,477	25	215	4,412	86	4,738	9,30,831	52,567	8,78,264
7,26,060	10,031	18,28,461	(c) 6,92,300	1,23,682	43,989	8,59,971	3,64,590	1,68,993	5,33,583	2,290	403	74,379	441 †105	77,516 †105	1,45,32,101 †105	7,98,689	1,37,33,412
6,69,680	8,915	17,22,233	6,23,000	1,19,132	40,780	7,82,912	2,74,131	1,69,883	4,44,014	3,246	412	64,557	1,426 †209	69,641 †209	1,30,93,601 †209	6,44,655	1,24,48,946

†This represents the realizations at Rájkot Treasury on account of Excise Opium.

(b) Exclusive of Rs. 98,350 on account of duty on opium issued for sale in Sind.

(c) Inclusive of Rs. 61,423 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (b) to Imperial Form No. 2).

A. C. LOGAN,
Commissioner of Customs, Salt,
Opium and Abkári.

IMPERIAL FORM No. 2.

Excise Charges of 1907-1908.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	21,209	3,411	1,061	1,460	.....	27,141	
2	Kaira	26,296	6,220	1,506	406	22,119	56,547	
3	Panch Maháls							
4	Broach	7,295	2,156	94	264	14,826	24,635	
5	Surat	21,682	4,075	890	1,051	923	28,621	
6	Thána	31,851	8,536	196	1,173	496	42,252	
7	Bombay—							
	Commissioner of Customs	.....	...	...	234	.....	234	
	Do. Opium Preventive Service...	23,342	4,529	106	257	.....	28,234	
	Collector of Bombay...	84,765	13,162	9,079	4,835	50,519	1,62,410	
	Collector of Salt Revenue	23,677	729	316	1,357	.....	26,079	
8	Kolába	15,288	4,691	617	468	62	21,126	
9	Ratnágiri	26,443	3,783	1,969	2,405	831	35,431	
10	Kánara. Below ghat.	14,668	3,610	862	1,105	12	20,257	
	Kánara. Above ghat.							
11	Dhárwár	19,924	4,847	577	836	546	26,730	
12	Belgaum	13,197	5,049	16,761	709	1,566	37,282	
13	Bijápur	9,478	3,785	117	267	146	13,793	
14	Sholápur	14,096	4,117	490	786	385	19,874	
15	Sátára	15,213	3,881	245	305	894	20,538	
16	Poona	23,642	4,983	502	1,292	2,426	32,845	
17	Ahmednagar	24,723	4,735	248	1,438	660	31,804	
18	Násik	19,587	5,452	1,285	622	3,755	30,701	
19	West Khándesh ...	45,202	7,680	546	2,518	3,642	59,588	
20	East Khándesh... ...	31,442	5,769	1,122	1,074	13,160	52,567	
	Total Charges. 1907-1908 ...	(a)5,13,020	1,05,200	38,589	24,912	(b) *1,16,968	7,98,689	
	Total Charges. 1906-1907 ...	(a)3,89,373	94,444	32,654	23,679	* 1,04,505	6,44,655	

* Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.

(b) Inclusive of Rs. 61,423 on account of refund of Opium Pass Fee to several Native States.

A. C. LOGAN,
Commissioner of Customs, Salt,
Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of: Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Toddy spirit.	Out-stills.	Vend of Liquor and Drugs. Number of wholesale licenses for sale of: European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium (Bhang, Ganja, &c.)	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers. Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad	...	...	1	...	...	3	3	...	...	...	2	...	2	(b)2	...	...
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...
3 Panch Mahals	...	...	(a)1	...	...	1	...	...	...	...	1	...	...	2	...	...
4 Broach	...	...	...	...	...	4	...	...	...	...	1	...	...	1	...	...
5 Surat	...	...	2	...	...	3	2	...	...	...	2	...	...	1	...	1
6 Thána	...	...	...	...	...	3	...	...	...	...	...	1	6	2	1	6
7 Bombay	...	...	...	1	...	73	43	1	...	...	3	14	42	(b)1	...	66
8 Kolába	...	...	19	...	...	7	1	...	...	...	...	4	...	2	...	...
9 Ratnágiri	...	...	...	9	...	8	1	...	...	...	...	...	...	...	...	...
10 Kánara. { Below ghat. }	...	...	...	3	...	3	...	...	...	...	1	...	...	1	...	...
10 Kánara. { Above ghat. }						2	1									
11 Dhárwár	...	...	1	...	...	8	3	...	...	...	4	1	...	3	...	...
12 Belgaum	...	...	...	...	...	8	3	...	...	...	2	...	...	3	...	...
13 Bijápur	...	...	1	...	...	2	...	...	...	...	...	...	...	1	...	...
14 Sholápur	...	...	1	...	...	3	...	...	...	...	...	...	...	2	...	2
15 Sátára	...	...	1	...	...	11	...	...	...	...	1	4	1	1	2	...
16 Poona	1	...	1	...	...	20	10	...	...	...	...	11	1	(b)4	1	27
17 Ahmednagar	...	...	...	...	...	5	1	...	...	...	...	...	...	1	...	...
18 Násik	...	...	...	...	...	...	3	...	...	...	...	...	...	3	1	21
19 West Khándesh	...	...	1	...	1	...	...	...	...	...	...	...	...	1	...	...
20 East Khándesh	...	...	...	...	...	3	...	...	...	...	...	...	...	1	...	6
Total ... 1907-1908 ...	1	...	29	18	1	167	71	1	...	...	17	35	52	33	5	129
Total ... 1906-1907 ...	1	...	31	13	1	172	69	1	...	...	16	33	51	34	5	125

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail. European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	Remarks.
1	18	19	20	21	22	23	24	25	26	27	28	29
1 Ahmedabad	8	69	...	...	...	3	3	138	33	36	15	
2 Kaira	2	35	17	...	...	...	17	99	2	14	2	
3 Panch Mahals	...	62	...	...	...	...	...	35	.....	7	1	
4 Broach	1	67	2	...	23	21	46	49	16	13	9	
5 Surat	7	272	7,680	7	4	246	7,937	24	26	23	2	
6 Thána	6	332	53	...	335	284	672	17	15	21	10	
7 Bombay	49	294	...	50	100	100	250	12	307	49	230	
8 Kolába	4	187	...	...	13	67	80	15	5	16	...	
9 Ratnágiri	...	187	...	...	...	149	149	8	14	15	...	
10 Kánara. { Below ghat. }	...	51	...	...	...	75	75	7	.....	9		
10 Kánara. { Above ghat. }		93				30	30	4	.....	12	...	
11 Dhárwár	1	123	...	...	...	113	113	23	6	46	10	
12 Belgaum	...	114	...	...	2	97	99	13	13	33	23	
13 Bijápur	...	71	...	...	1	108	109	14	.....	29	...	
14 Sholapur	6	34	...	...	...	19	19	47	9	25	7	
15 Sátára	1	56	5	...	...	2	7	39	6	29	5	
16 Poona	2	66	6	...	21	39	66	51	57	46	9	
17 Ahmednagar	1	23	...	...	3	5	8	58	7	35	8	
18 Násik	6	101	...	...	...	5	5	40	4	41	2	
19 West Khándesh	3	124	...	...	...	...	...	33	8	24	2	
20 East Khándesh	2	151	...	...	...	...	...	97		53	1	
Total ... 1907-1908 ...	99	2,512	7,763	57	502	1,363	9,685	813	534	576	336	
Total ... 1906-1907 ...	100	2,514	8,347	57	407	1,303	10,114	811	810	571	291	

(*a*) Exclusive of the distillery at Vádia in the Sankheda Mewás under the Rewa Kántha Agency.

(*b*) Includes 1 dining car license.

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.											Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.				Rs. a. p.		Rs. a. p.			
1 Ahmedabad	...	...	...	...	...	...	...	...	...	...	...	98,062	79	.....
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	26,280	720	.....
3 Panch Maháls	...	...	...	...	...	...	...	...	...	...	...	37,041	1,99,482	.....
4 Broach	...	...	...	...	...	...	...	...	...	...	...	98,643	619	.....
5 Surat	...	16	15°U.P.	7 0 0	...	...	...	...	...	...	...	2,09,823	3,47,309	.....
6 Thána	...	...	...	...	...	...	...	...	...	...	...	1,78,510	5,91,694	.....
7 Bombay	...	314	2°U.P.	0 0	(oo) 4,843	7 0 0	...	...	...	...	...	1,52,233	82,186	(20° U. P.) 5,70,778
8 Kolába	...	...	...	...	...	...	...	...	...	...	...	1,60,440	42,409	.....
9 Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	72,694	1,19,846	.....
10 Kánara ... Below ghat	...	...	...	...	...	...	...	...	...	...	...	28,571	...	(40° U.P.) 2,293
10 Kánara ... Above ghat	...	...	...	...	...	...	...	...	...	...	...	29,768	...	10
11 Dhárwár	...	...	...	...	...	...	...	...	...	...	...	93,942	...	.....
12 Belgaum	...	...	...	...	...	...	...	...	...	...	...	68,525	...	.....
13 Bijápur	...	...	...	...	...	...	...	...	...	...	...	20,198	...	.....
14 Sholápur	...	...	...	...	...	...	...	...	...	...	...	43,031	...	.....
15 Sátára	...	...	...	...	...	...	...	...	...	...	...	46,112	...	.....

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sálsette and Bassein Tálukas of the

(oo) Inclusive of 4,300 gallons supplied to the Government Departments, free of duty.

		Rs. a. p.			Rs.	Rs.				
	25° U.P.	3 0 0 (a)								(a) Applicable to the City, Cantonment and portion within ten miles round.
		1 0 0 (b)								
73,578		2 12 0 (c)	6,407	27 to 25	32 to 30	587	2837	273		(b) Applicable to the Parántij Táluka including Modása Mahál (exclusive of the villages of Deroli, Amodra and Indran) and Rakhial village.
	60° U.P.	1 9 0 (a)								
		0 8 0 (b)								
		1 6 0 (c)								(c) Applicable to the rest of the district.
	25° U.P.	2 4 0 (d)								(d) Applicable to Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, the town of Dákor, the States of Bhádarwa, Umetha and Dodka Mewás, the tálukas of Ghodásar and Haldarwas and the Bávisi village of Barmuwada.
		1 0 0 (e)								
10,998		0 12 0 (f)	2,612	27 to 25	32 to 30	218	804	25		
	60° U.P.	1 4 0 (d)								
		0 8 0 (e)								
		0 6 0 (f)								(e) Applicable to Thásra Táluka (excluding the town of Dákor), the Kapadvanj Táluka, the isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District, the Bávisi village of Mahisa and the Khadal Táluka.
	25° U.P.	1 0 0 (g)								
1,07,574		0 12 0 (h)	1,688	27 to 25	32 to 30	172	340	23		
	60° U.P.	0 8 0 (g)								
		0 6 0 (h)								(f) Applicable to Pándu Mewás.
	25° U.P.	3 0 0 (i)								
74,230		2 8 0 (j)	2,536	27 to 25	32 to 30	153	832	13		
	60° U.P.	1 9 0 (i)								(g) Applicable to Western Mahals comprising Godhra, Kálol and Háloi Tálukas.
		1 5 0 (j)								
		3 0 0 (k)								(h) Applicable to Eastern Mahals comprising Dohad and Jhalod Tálukas and the Sankheda Mewás.
		2 8 0 (l)								
		2 4 0 (m)								
	25° U.P.	2 0 0 (m1)								
		1 12 0 (n)								(i) Applicable to the City and portion within ten miles round.
		0 12 0 (o)								
2,96,291		1 10 0 (k)	1,241	27 to 25	32 to 30	528	1,046	...		(j) Applicable to the rest of the district.
		1 4 0 (l)								
		1 2 0 (m)								(k) Applicable to Surat City and portions of Chorási and Olpád Tálukas within 5 miles limit of that City.
	60° U.P.	1 0 0 (m1)								
		0 13 0 (n)								(l) Applicable to portions of Chorási and Olpád Tálukas beyond 5 miles of the Surat City and to western portion of Bulsár Táluka.
		0 6 0 (o)								
		3 8 0 (o1)								
		3 4 0 (o2)								(m) Applicable to Jaláipur Táluka and western portion of Bárdoli, Mándvi and Chikhli Talukas.
		3 0 0 (p)								
		2 4 0 (q)								
		2 0 0 (r)								(m-1) Applicable to Párdi Táluka and to Eastern portion of Bulsár and Mándvi Tálukas.
	25° U.P.	2 12 0 (s)								
		2 8 0 (s1)								(n) Applicable to Eastern portion of Bárdoli, and Chikhli Tálukas.
		2 4 0 (s2)								
		2 0 0 (t)								
		1 12 0 (u)								(o) Applicable to the Dángs.
3,70,560		1 12 0 (o1)	349	24 to 32	34 to 32	92	916	52		
		1 10 0 (o2)								(o1) Applicable to the towns of Thána, Bándra and Coorla in the Sálsette Táluka.
		1 8 0 (p)								
		1 2 0 (q)								(o2) Applicable to the town of Bassein.
	60° U.P.	1 0 0 (r)								
		1 6 0 (s)								(p) Applicable to Kalyán Táluka and rest of the Sálsette Táluka.
		1 4 0 (s1)								
		1 2 0 (s2)								(q) Applicable to Máhim and Dáhánu Tálukas.
		1 0 0 (t)								
		0 14 0 (u)								(r) Applicable to the Umbarganon Petha.
		8 4 0								
6,03,671	25° U.P.	2 5 6 (v)	5,704	27 to 25	37 to 35	3,618	10,082	3,277		(s) Applicable to the rest of the district, including the rest of the Bassein Táluka and the Jawhár State.
	60° U.P.	1 3 10 (v)								
		3 4 0 (w)								(s1) This is rate of duty on toddy spirit applicable to the towns of Thána, Bándra and Coorla in the Sálsette Táluka. It is exclusive of the drawback on account of tree-tax.
	25° U.P.	3 0 0 (w1)								
1,87,294		2 12 0 (x)	286	24 to 22	34 to 32	72	1,024	3		
	60° U.P.	1 10 0 (w)								(s2) This is rate of duty on toddy spirit applicable to the town of Bassein. It is exclusive of the drawback on account of tree tax.
		1 8 0 (w1)								
		1 6 0 (x)								
		1 12 0								
1,02,458	25° U.P.	0 8 4 (v)	90	24 to 22	34 to 32	3	860	...		(t) This is rate of duty on toddy spirit applicable to the rest of the Sálsette Táluka. It is exclusive of the drawback on account of tree-tax.
		0 14 0								
	60° U.P.	0 4 2 (v)								
		1 12 0								(u) This is rate of duty on toddy spirit applicable to the rest of the Bassein Táluka. It is exclusive of the drawback on account of tree-tax.
22,804	25° U.P.	0 8 4 (v)	58	24 to 22	34 to 32	6	1,160	...		
	40° U.P.	1 6 0								
		0 6 8 (v)								(v) This is rate of duty on toddy spirit exclusive of the drawback on account of tree-tax.
21,582	25° U.P.	3 4 0								
	40° U.P.	2 0 0								
		3 12 0 (v1)								(v1) Applicable to the Hubli Town and 10 miles round.
70,456	25° U.P.	3 8 0 (v2)	375	24 to 22	34 to 32	...	4,983	...		(v2) Applicable to the rest of the district.
	40° U.P.	2 0 0 (v1)								
		2 13 0 (v2)								(w) Applicable to the towns of Panvel and Alibág.
51,394	25° U.P.	3 14 0	277	24 to 22	34 to 32	...	2,351	...		
	60° U.P.	2 1 0								(w1) Applicable to the rest of the Tálukas of Panvel and Alibág.
15,148	25° U.P.	3 4 0	163	24 to 22	34 to 32	1	932	...		
	60° U.P.	1 11 0								(x) Applicable to the rest of the district and Sudhágad Mahál.
		3 12 0 (y)								
32,273	25° U.P.	3 8 0 (z)	3,516	24 to 22	29 to 27	6	1,194	74		(y) Applicable to the City and portion within ten miles round.
	60° U.P.	1 15 0 (y)								
		1 12 0 (z)								
34,584	25° U.P.	3 10 0	995	24 to 22	34 to 32	7	4,605	...		(z) Applicable to the rest of the district.
	60° U.P.	1 14 0								

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District.

					Rs. a. p.		Rs. a. p.						Rs. a. p.						
16	Poona ...	...	...	...	...	...	...	...	...	...	...	...	2,19,249	0 1 0*	1,93,591	...	.....		
17	Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	38,849	...	.....		
18	Násik ...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,19,393	71,254	.....		
19	West Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	...	...	53,098	4,42,512	.....		
20	East Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	...	...	85,755	3,76,482	.....		
	Total ...	1907-1908 ...	-16	15°U.P.	...	4,843	...	...	...	...	...	2,19,249	...	18,53,549	22,74,692	(20° U. P.) 5,70,778 (40° U. P.) 2,363			
			314	0·2°U.P.															
		1906-1907 ...	9	15°U.P.	...	15,730	...	...	...	22	...	2,06,207	...	17,15,105	23,00,647	(20° U.P.) 5,42,810 (40° U. P 2,742			
			128	1·2°U.P.															

Raised to an as 2 per gallon from the 3rd January 1908.

BOMBAY BRANCH ROYAL ASIATIC SOCIETY

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Rates of duty.		(*nn*) Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolás each).			REMARKS.
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon. (*mm*)		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhâng.	Gánja.	Other sorts.	
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
1,45,186	25° U.P.	4 0 0 (*aa*)	4,631	24 to 22	29 to 27	321	4,042	2,449	(*aa*) Applicable to the City, Cantonment and portion within 10 miles round.
	60° U.P.	3 14 0 (*bb*)							
		2 2 0 (*aa*)							
		2 1 0 (*bb*)							
29,137	25° U.P.	3 10 0	3,562	24 to 22	29 to 27	72	1,409	...	*bb*) Applicable to the rest of the district.
	60° U.P.	1 14 0							
1,18,047	25° U.P.	3 4 0 (*cc*)	1,782	24 to 22	29 to 27	243	2,166	15	(*cc*) Applicable to the Násik City.
		2 0 0 (*dd*)							(*dd*) Applicable to the Tálukas of Bágláu and Kalvan.
		1 0 0 (*ee*)							(*ee*) Applicable to the Peint Táluka.
		2 12 0 (*ff*)							(*ff*) Applicable to the rest of the district.
	60° U.P.	1 10 0 (*cc*)							(*gg*) Applicable to the town of Dhulia.
		1 0 0 (*dd*)							(*hh*) Applicable to the rest of the Dhulia Táluka and to the tálukas of Sindkheda and Shirpur.
		0 8 0 (*ee*)							(*ii*) Applicable to the tálukas of Sháhádá, Taloda, Pimpalner and Nandurbár and the Mewasi Estates below Ghats.
		1 6 0 (*ff*)							(*jj*) Applicable to the Navápur Petha.
2,09,328	25° U.P.	3 0 0 (*gg*)	887	24 to 22	34 to 32	76	571	...	(*kk*) Applicable to the towns of Jalgaon and Bhusával.
		2 12 0 (*hh*)							(*ll*) Applicable to the rest of the tálukas of Jalgaon and Bhusával and to the tálukas of Chopda, Chálisgaon, Amalner, Erandol, Jamner, Pachora, Ráver and Yával.
		2 0 0 (*ii*)							(*mm*) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
		1 0 0 (*jj*)							(*nn*) These are really sales of Opium in seers.
	60° U.P.	1 8 0 (*gg*)							
		1 6 0 (*hh*)							
		1 0 0 (*ii*)							
		0 8 0 (*jj*)							
2,14,909	25° U.P.	3 0 0 (*kk*)	4,244	24 to 22	34 to 32	192	1,408	11	
		2 12 0 (*ll*)							
	60° U.P.	1 8 0 (*kk*)							
		1 6 0 (*ll*)							
27,50,502	.....	...	41,404	...	...	6,367	43,562	6,215	
26,42,482	.....	...	37,277	...	...	5,925	40,138	5,733	

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population.				Number of Persons per Retail Shop for sale of	
						Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
	1	2	3	4		6	7
1	Ahmedabad ...	.....	.....	.....	795,967	11,536	265,322
2	Kaira ...	.....	.....	.....	716,332	20,467	42,137
3	Panch Mahál ...	.....	.....	.....	261,020	4,210	.....
4	Broach ...	.....	.....	.....	291,763	4,355	6,343
5	Surat ...	.....	.....	.....	655,650	2,410	83
6	Thána ...	.....	.....	.....	811,433	2,444	1,207
7	Bombay ...	.....	.....	.....	776,006	2,639	3,104
8	Kolába ...	.....	.....	.....	605,566	3,238	7,570
9	Ratnágiri ...	.....	.....	.....	1,167,927	6,246	7,838
10	Kánara. { Below ghat. / Above ghat.	.....	.....	.....	454,490	3,156	4,328
11	Dhárwár ...	.....	.....	.....	1,113,298	9,051	9,852
12	Belgaum ...	.....	.....	.....	993,976	8,719	10,040
13	Bijápur ...	.....	.....	.....	735,435	10,358	6,747
14	Sholápur ...	.....	.....	.....	720,977	21,205	37,946
15	Sátára ...	.....	.....	.....	1,146,559	20,474	163,794
16	Poona ...	.....	.....	.....	995,330	15,081	15,081
17	Ahmednagar ...	.....	.....	.....	837,695	36,422	104,712
18	Násik ...	.....	.....	.....	816,504	8,084	163,301
19	West Khándesh ...	.....	.....	.....	469,654	3,788	.....
20	East Khándesh ...	.....	.....	.....	957,728	6,343	.....
	Total ...	.....	.....	.....	15,323,310	6,100	1,582

	District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	Remarks.
		Drugs.						
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
	1	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	5,768	22,110	3,682	.....	343	3,685	
2	Kaira ...	7,236	51,167	849	.....	63	1,270	
3	Panch Mahál ...	7,458	37,289	4,281	.....	99		
4	Broach ...	5,954	22,443	10,879	.....	231	10,266	
5	Surat ...	27,318	28,507	21,934	.....	354	21,838	
6	Thána ...	47,731	38,640	18,134	18	72	17,703	
7	Bombay ...	641,667	15,837	46,166	10,081	2,162	56,519	
8	Kolába ...	40,371	37,848	8,813	17	105	8,591	
9	Ratnágiri ...	145,991	77,862	2,384	4	59	2,144	
10	Kánara. { Below ghat. / Above ghat.	41,317	21,642	4,103	4	254	3,919	
11	Dhárwár ...	48,404	24,202	5,306	29	456	5,552	
12	Belgaum ...	76,460	30,120	4,751	14	231	4,623	
13	Bijápur ...	52,531	28,808	2,848	26	143	2,831	
14	Sholápur ...	15,340	28,839	3,598	.....	166	3,500	
15	Sátára ...	29,399	39,537	1,802	85	332	2,042	
16	Poona ...	19,516	21,638	10,054	.....	481	10,206	
17	Ahmednagar ...	14,443	23,934	2,398	.....	495	2,520	
18	Násik ...	20,413	19,915	5,174	.....	327	5,127	
19	West Khándesh ...	14,232	19,569	11,963	208	124	11,033	
20	East Khándesh ...	11,008	18,070	9,012	507	151	9,170	
	Total ...	18,848	26,603	8,524	561	348	8,962	

A. C. LOGAN,
Commissioner of Customs, Salt, Opium and Abkári.

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed.
Gov.t Photozinco. Office, Poona, 1908.
BOMBAY
SURAT
BROACH
BARODA
CAMBAY
GULF OF CAMBAY
AHMEDNAGAR
SATARA
SHOLAPUR
BIJAPUR
KOLHAPUR
BELGAUM
DHARWAR
KARWAR
GOA
RATNAGIRI
ALIBAG
NASIK
AURANGABAD
INDORE
CENTRAL INDIA AGENCY
BERAR
HYDERABAD
MYSORE TER.
MADRAS PRES.
RAJKOT
CUTCH
RUN

References.

British Districts.

1 Under the Public or Private Distilleries Still head duty and License fee system.

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system.

4 Contract Distillery and Separate shop system.

5 Contract Distillery Separate shop and minimum guaranteed Revenue system.

Native States.

6 Abkari Revenue leased to the British Government for a period of years and Abkari Administration under system Nº 2 above.

7 Under system Nº 3 above.

8 Under Contract Distillery and Separate shop system.

9 Under Contract Distillery, Separate shop and minimum guaranteed Revenue system.

10 Under Treaty engagements working their Abkari under British system.

11 Maintaining a shopless belt along their frontier, marching with tracts coming under heads, 2, 3, 4 and 5.

Foreign Settlements.

12 Portuguese Indian Settlements.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM, FOR THE OFFICIAL YEAR 1907-08.

I.—The constitution of the Department and System of Administration.

1. The sanctioned strength of the Department and sources of Revenue remain unaltered.

2. At Perim no separate Excise Establishment is maintained, the work of the A'bkári being carried out by the local Police.

II.—Financial Results of the Year's Administration.

3. The realizations and the expenditure of the year under report are detailed in the following tables with those of the previous year :—

Receipts.

No.	Items.	Aden.		Perim.		Total.	
		1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Duty on imported foreign liquors ...	1,17,279	33,642	900	1,297	1,18,179	34,939
2	License fees for the sale of imported foreign liquors	6,300	6,300	100	100	6,400	6,400
3	Still-head duty on country liquor ...	22,431	21,044	...	...	22,431	21,044
4	License fees for the manufacture and sale of country liquor	400	400	...	...	400	400
5	License fees for the manufacture and sale of intoxicating drugs ...	1,800	2,550	...	...	1,800	2,550
6	Duty on intoxicating drugs ...	2,720	...	...	...	2,720	...
7	Miscellaneous	2,517	841	...	...	2,517	841
	Total ...	1,53,447	64,777	1,000	1,397	1,54,447	66,174

The total revenue therefore amounted to Rs. 66,174 aginst Rs. 1,54,447 in 1906-07. The decrease is due to the fact that during the last year there was an abnormal increase under item 1, *viz.* "Duty on imported foreign liquors," and item 6, *viz.* "Duty on intoxicating drugs," due to circumstances explained in paragraph 3 of that year's report.

The increased rates on fermented liquors were brought into force at Aden from 3rd January 1908, *vide* Government Resolution No. 2045, dated 26th February 1908.

Expenditure.

No.	Items.	Aden.	
		1906-07.	1907-08.
		Rs.	Rs.
1	Establishment	8,864	9,206
2	Contingencies	802	804
	Total ...	9,666	10,010

III.—Imported Foreign Liquors.

4. The details of the quantities of Foreign Liquors, wines and spirits passed for consumption in Aden and Perim, respectively, during 1907-08 and the previous year are given in the subjoined statement:—

No.	Items.	Aden.		Perim.		Total, Aden and Perim.		Aden.		Perim.	
		1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	Increase.	Decrease.	Increase.	Decrease.
		Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1	Liquors, *viz.*, Ale, beer and other fermented liquors ...	187,108	167,250	340	234	187,448	167,484	...	19,858	...	106
2	Rum	5,812	408	4	6	5,816	414	...	5,404	2	...
3	Spirits, *viz.*, Brandy, whisky, gin, and other sorts	25,262	2,920	249	220	25,511	3,140	...	22,342	...	29
4	Spirits used in Arts and unfit for human consumption	236	228	...	4	236	232	...	8	4	...
5	Wines, *viz.*, Champagne and other sparkling wines ...	352	304	18	11	307	315	...	48	....	7
6	Wines, *viz*, Port, claret sherry, and other sorts ...	7,004	4,991	58½	86	7,062½	5,077	...	2,013	27½	...
7	Liqueurs	226	140	15	10	241	150	...	86	...	5
8	Perfumery	...	118	...	...	...	118	118	...	...	...
	Total ...	226,000	176,359	684½	571	226,684½	176,930	118	49,759	33½	147

5. Fourteen licenses were issued in Aden and one in Perim, for the sale of imported foreign liquors, as against the same number in 1906-07.

IV.—Country Liquor.

6. The quantity of Country Liquor manufactured in Aden, during the year, together with that of the previous year, is given in the subjoined statement:—

Items.	1906-07.	1907-08.
In Aden.	Gallons.	Gallons.
Date Liquor 50° U. P.	9,700	9,100
Date Liquor 25° U. P.	.....	.....
In Perim.		
Nil.		
Total ...	9,700	9,100

V.—Intoxicating Drugs.

7. The details of the consumption of the Intoxicating Drugs, including Opium, are given in the following table together with those of the previous year:—

District.	Gánja.		Majum.		Bháng.		Opium.	
	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.	1906-07.	1907-08.
	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.	Mds. lb. t.
Aden and Shaik Othman ...	20 0 0	12 24 2	0 1 30	0 0 24	1 12 34	1 8 0	4 12 0	3 27 26
Perim	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	20 0 0	12 24 2	0 1 30	0 0 24	1 12 34	1 8 0	4 12 0	3 27 26

The decrease on Intoxicating Drugs is due to the fact that the number of Native regiments stationed in Aden, who are ordinarily among the principal consumers of these drugs, has been reduced from two to one.

OPIUM.

VI.—Year's Transactions.

112 lbs. of Opium were sold during the year against 124 lbs. in 1906-07. The Opium revenue amounted to Rs. 2,712 as shown in the following table compared with that of the previous year:—

Items.	1906-07.	1907-08.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sale of Opium	1,754 0 0	1,412 0 0	...	342 0 0
License fees for the Opium Farm	1,025 0 0	1,300 0 0	275 0 0	.....
Fines	.....	.....	...	.....
Total ...	2,779 0 0	2,712 0 0	275 0 0	342 0 0

VII.—Incidence of Taxation.

8. The incidence of A'bkári taxation per head of population (according to the Census returns of 1901) for the year under report and the previous year is noted in the statement given below :—

Place.	Population as per Census of 1901.	1906-07.		1907-08.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	1,53,447	3 9 5	64,777	1 8 3
Perim	1,236	1,000	0 12 11	1,397	1 2 1
Total ...	43,974	1,54,447	...	66,174	...

VIII.—Offences.

9. There were three offences detected during the year against the A'bkári Law. Two cases were classed under "Illegal importation" and one "Illegal sale." In all cases the accused were punished.

IX.—Staff.

10. The office of Collector of A'bkari was held throughout the year by Captain A. H. E. Mosse.

There were no changes in the personnel, but the offices of Gauger and Sub-Inspector were transferred with increased pay to the Graded List of the Bombay A'bkári Department.

Mr. W. J. Connell continued to hold the appointment of Inspector in which his work was entirely satisfactory.

Messrs. Coutinho and DeSouza continued to do good work as Gauger and Sub-Inspector respectively.

A. H. E. MOSSE, Captain,
Collector of A'bkári, Aden.

(Below letter No. 183, dated the 15th May 1908, from the Collector of A'bkári and Salt Revenue, Aden, submitting the Administration Report of the A'bkári and Opium Departments in Aden and Perim for the official year ending 31st March 1908.)

No. A/1450 of 1908.

Aden Residency, the 21st May 1908.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

A. N. LYSAGHT, Colonel,
Acting Political Resident, Aden.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Reports on the Administration of the — Department (A'bkári and Opium) in the Presidency proper and Aden for the financial year 1907-08.

No. 593.

REVENUE DEPARTMENT.

Bombay Castle, 19th January 1909.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári, No. 5859, dated 26th September 1908 – Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) of the Presidency proper for the financial year 1907-08.

Memorandum from the Political Resident, Aden, No. A.—1450, dated 21st May 1908— Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) at Aden and Perim for the financial year 1907-08.

RESOLUTION.—The financial year 1907-08 was on the whole a prosperous one for the Presidency. That year covers portions of the revenue years 1906-07 and 1907-08, the first four months (April to July) falling within the former year, and the last eight (August to March) in the latter. The season of the revenue year 1906-07 (August to July) was, with few exceptions, favourable for agriculture, and of the land revenue demand of the year only a little over 2½ lákhs had to be suspended, while nearly 51¼ lákhs of the suspended revenue of former years were collected. The revenue year 1907-08 was less fortunate in the Deccan and Southern Maratha Country and some Gujarát Districts, *e. g.*, the Panch Mahals, and suspensions of the land revenue demand on account of that year and of the arrears of former years amounted to more than 60½ lákhs. The industrial population continued to command regular and increasing employment and wages remained high; while in anticipation of a "Sinhast" year, in which Hindus do not marry, the number of wedding celebrations was much greater than in an ordinary year. In these circumstances an increase in the consumption of country liquor was certain to take place, wherever this natural result was not checked by any restraining factor. Of any restraint induced by the efforts of the public there is, as in the preceding year, exceedingly little trace. In the Alibág Táluka of the Kolába District a fall in the sales of country spirit is attributed to the temperance movement, and the same factor is assigned as a possible cause of a slight decrease in consumption in Belgaum. There is thus not merely no advance, but an actual falling off, in the results of endeavours to promote habits of abstention from liquor in the year under review. The action to which the Commissioner refers in the end of his report as having occurred after the close of the year was ill-calculated to advance the cause of diminishing the consumption of intoxicating drink. The check imposed by Government on this consumption was in the form of the enhancement of taxation, rendering liquor more costly and therefore more difficult to obtain. In the case of toddy, the duty was raised in only a portion of one district and in respect of only one class of people who were previously paying exceedingly light rates. This enhancement was too small and too restricted in application to produce any appreciable effect on total consumption; and the quantity of toddy sold in shops, exclusive of Bombay Town and Island for which statistics are not recorded, rose from 58,62,000 to 62,34,000 gallons. These figures do not include the consumption under domestic consumption licenses, of which 7,680 were issued in the Surat District and 83 in five other toddy-drinking districts. In respect of country spirit, the duty was raised throughout one district and in parts of five other districts which were under the District Monopoly system, and in the whole of two districts and part of one district which were under the Contract Supply system with separate shops licensed on minimum guarantees. In the four districts which were under the latter system with separate shops let by auction, there was no enhancement of duty. In the latter districts the increase or decrease of taxation on country spirit depends on the bids of the auction purchasers. In Belgaum these fell by Rs. 14,242, while in Sátára, Poona and Ahmednagar they rose by Rs. 7,817, 27,774 and 5,165 respectively. Notwithstanding the decrease in taxation—as fixed by auction fees—in Belgaum, consumption, in gallons of L. P., fell, though very slightly; while in Sátára, Poona and Ahmednagar the increase in taxation, by means of higher license fees fixed by auction, was accompanied by a marked increase in consumption. The facts

exemplify once more the inefficiency of the method of auctioning the privilege of vend as a means of checking consumption by increasing taxation and consequently the cost of liquor. The Commissioner shows also, yet once more, that this method renders impossible an honest trade on the part of the auction purchaser. In the coming year the experiment will be tried, in three districts, with the sanction of the Government of India, of fixing the fees for shops on the basis of their sales, and in place of putting the shops up to auction, of allotting each shop to a candidate selected from amongst approved applicants. Of the districts under the Contract Supply system with minimum guarantees on shops, a substantial increase in still-head duty restricted to only one táluka and the City of Násik did not avail to prevent consumption in that district from rising from 5·6 to 6·6 drams (L. P.) per head of the population; while in the Districts of East and West Khándesh an increase of 12 annas per gallon, 25° U. P., in three principal towns and of 8 annas in the rest of the District, except an outlying tract in which it was 4 annas only, was followed by a fall in consumption of nearly three drams (L. P.) per head of the population. In Surat, under the District Monopoly system, an increase of four annas in the still-head duty applied throughout the district induced a fall in consumption of one dram per head (from 23·2 to 22·2 which is still the highest consumption of any District outside the Presidency town, in addition to a consumption of toddy which is considerably more than one-third of that of the whole Presidency exclusive of Bombay Town and Island). A duty enhanced by four annas was imposed throughout the Ahmedabad District, except in the City of Ahmedabad, and the consumption rose by only ·6 of a dram per head. The Thána District was subjected to substantial increments in still-head duty in the towns of Thána, Bándra, Kurla and Bassein, with markedly beneficial effects on the consumption, which fell from 52·2, 57·7, 35·0 and 58·8 drams (L. P.) per head on the average of the preceding five years to 49·7, 49·8, 27·4, and 52·1 respectively. It will be observed that three of these towns still consume more than a gallon of spirit (L. P.) per head per annum. Outside these towns enhancement of duty was small in amount and restricted in area, and did not avail to prevent consumption from rising by 1·5 dram per head. Similarly a rise of ·5 dram per head is recorded in Kolába in face of a small rise in duty in two tálukas only, and a substantial rise in their head-quarter towns. A rise of two annas only was imposed in Dhárwár and Sholápur Districts (exclusive of the towns of Hubli and Sholápur), not with the object of checking consumption for which such an increment is too small to produce any appreciable effect, but for the purpose of bringing the rate of duty per gallon, 25° U. P., to a multiple of 4 annas, which is found to be the most convenient scale. It seems to follow clearly from the foregoing review of the course of taxation and consumption that the auction price of a shop is an absolutely ineffective weapon with which to fight increased indulgence in intoxicating drink, and that an increase made by Government in the direct duty payable is immediately and successfully operative, if it be applied to the whole of a given area and with a sufficient difference between the old rate and the new. Where there is an increase in consumption notwithstanding an appreciable enhancement of duty, it can be found with certainty that special causes operate to check the reduction in consumption which should take place. Thus the increase in the recorded, *i.e.* the licit, consumption of the Násik District is manifestly due to the decrease in illicit distillation which is mentioned in paragraph 14 of the Report. In the Ahmedabad District an all round increase of four annas in the still-head duty (outside the City) was more than counteracted by two successive good agricultural seasons and by a continued advance in industrial enterprise and wage earning. Where there was no enhancement of taxation, the general conditions of the year led to an increase in consumption, and in Bombay City especially the marked decrease which was recorded in the preceding year has been to a large extent made up by an increase of 2 drams L. P. per head in the year under review. For the whole of the Presidency proper the result is an increase under country spirit of 61,328 gallons, L. P., in consumption, and of Rs. 12,22,789 in revenue, and under toddy of 371,815 gallons sold at shops and of Rs. 1,06,228 in revenue. A portion of the increase in revenue under country spirit is on account of the year 1908-09, instalments of the auction fees for that year being paid in advance in the year 1907-08. The improvement in the toddy revenue is attributable in part to better check on illicit tapping, and in part to the larger number of trees tapped and the higher prices realized in the shop auctions.

2. There is nothing which calls for comment in Chapter V of the Report on the subject of Foreign Liquors, or in Chapter VI relating to Hemp Drugs.

The remarks made in paragraphs 5 and 6 of Government Resolution No. 1213, dated 4th February 1908, reviewing the administration of the previous year continue to be generally applicable.

3. There is again a noticeable increase in the consumption of opium. In 1906-07 the excess over the figures of 1905-06 was 3,888 lbs., and this is followed by a further rise of no less than 8,253 lbs. Of the three causes assigned by the Commissioner for this great increase, there cannot be any doubt that the lowering of the issue rate and consequent lowering of prices is by far the most powerful. Opium receipts increased by Rs. 77,000. There is also a large increase of over 9,000 lbs. in the issues to Native States. It cannot be regarded as satisfactory that the consumption of opium should be extending in the Presidency simultaneously with a rigidly restricted export of opium to China for the purpose of putting an end to the opium habit in that country. The use of opium in moderation and in certain tracts is wholly unobjectionable and even necessary, but the growth of the figures of consumption indicates a necessity for careful watching against the use of the drug degenerating into abuse; and the Commissioner has already been requested to report specially on the question of regulating the issue rate.

4. The Governor in Council observes with satisfaction the decrease in cases of illicit distillation in the two Khándeshes and Násik owing to the organized collection of the Mhowra flowers from the forest tribes and others who collect them, and the substantial progress which is reported in checking illicit distillation in Kaira where this offence has long been reported to be inordinately common.

5. The comparison drawn by the Commissioner in the last paragraph of his Report between excise conditions and management as they were in 1867-68 and as they were in 1907-08 is worthy of the serious attention of those who interest themselves in the efforts made by Government to control and reduce indulgence in intoxicating drink.

6. The Governor in Council is pleased to record his appreciation of the work done by the Commissioner and the Department under his control in carrying on and developing on sound lines the excise administration of the Presidency.

H. B. CLAYTON,
Acting Under-Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt, Opium and A'bkári,
The Commissioners of Divisions,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Customs, Bombay,
The Collector of Bombay,
The Political Resident, Aden,
All Political Agents (including the Collectors who are also Political Agents),
The Accountant General,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
The Collector of A'bkári, Aden,
The Political Department of the Secretariat,
The Judicial Department of the Secretariat,
The Compiler, General Administration Report,
The Editors' Tables and Editors of Newspapers,
The Oriental Translator to Government.
} With copies of the Report.

The Resident at Baroda,
The Government of India,
The Under Secretary of State for India.
} By letter.

LIBRARY OF THE BOMBAY BRANCH

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017